



LEGISLATIVE ASSEMBLY
OF ONTARIO

BILLS

AS INTRODUCED IN THE HOUSE

TOGETHER WITH

THIRD READINGS

SESSION

SEPTEMBER 19th to SEPTEMBER 22nd
1939

INDEX

4TH SESSION — 20TH LEGISLATURE

A

Assessment Act, The—Act to amend (Motion for Second Reading defeated)	Bill No. 14
-----------------------------------------------------------------------	----------------

C

Corporations Tax Amendment Act, 1939—The.....	4
-----------------------------------------------	---

E

Execution of Trusts Act, 1939—The.....	7
----------------------------------------	---

I

Income Tax Amendment Act, 1939—The.....	3
-----------------------------------------	---

M

Mining Amendment Act, 1939—The.....	5
Municipal Amendment Act, 1939, (No. 2)—The.....	10

O

Organization of Resources Act, 1939—The.....	6
----------------------------------------------	---

P

Power Control Act, 1939—The.....	12
Public Meetings and Public Processions—Act respecting.....	8
Public Works Protection Act, 1939—The.....	2

S

Statute Law Amendment Act, 1939, (No. 2)—The.....	9
Succession Duty Act, 1939—The.....	1

V

Vacant Land Cultivation Amendment Act, 1939—The.....	11
Voters' Lists Act—Act to amend (Motion for Second Reading defeated).....	13

No. 1

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Succession Duty Act, 1939.

MR. CONANT

TORONTO
PRINTED BY T. E. BOWMAN
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No. 1

1939

BILL

The Succession Duty Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. In this Act,—

Interpre-
tation,—

“aggregate
value”

(a) “aggregate value” shall mean,—

(i) the value at the date of death of the deceased of the property wherever situate passing on his death; and

(ii) the value of all dispositions wherever made where such dispositions are made on or after the 1st day of July, 1892;

less the debts, incumbrances and other allowances authorized by subsection 5 of section 2 and less the exemptions authorized by section 4;

“beneficial
interest”

(b) “beneficial interest” shall include any ownership and any interest other than that of a trustee or executor, and any expression of like import shall have a like meaning;

“business”

(c) “business” shall mean partnership, firm, syndicate or other unincorporated organization;

“child”

(d) “child” shall mean lawful child of the deceased, lineal descendant of any such child born in lawful wedlock, person adopted while under the age of twelve years by the deceased, person to whom the deceased during the infancy of any such person stood *in loco parentis* for a period of not less than five years, or lineal descendant of any such adopted child or person;

“company”

(e) “company” shall mean corporation or other incorporated organization;

EXPLANATORY NOTES

SECTION 1. All the interpretation provisions which are scattered throughout the present Act have been collected in section 1 of the Bill for convenience of reference and in conformity with practice. It will be noted from the following table that certain definitions have been added,—

Bill	Act
Section 1, clause (a).....	Section 1, clause (a)
“ 1, “ (b).....	New
“ 1, “ (c).....	New
“ 1, “ (d).....	Section 1, clause (b)
“ 1, “ (e).....	New
“ 1, “ (f).....	Section 11
“ 1, “ (g).....	New (see section 3)
“ 1, “ (h).....	Section 1, clause (c)
“ 1, “ (i).....	“ 1, “ (d)
“ 1, “ (j).....	“ 1, “ (e)
“ 1, “ (k).....	New
“ 1, “ (l).....	Section 1, clause (f)
“ 1, “ (m).....	New
“ 1, “ (n).....	“
“ 1, “ (o).....	“
“ 1, “ (p).....	Section 10
“ 1, “ (q).....	New
“ 1, “ (r).....	“
“ 1, “ (s).....	Section 14
“ 1, “ (t).....	“ 1, clause (h)

“disposi-
tion”

(f) “disposition” shall mean,—

- (i) any means whereby any property passes or is agreed to be passed, directly or indirectly, from the deceased during his lifetime to any person;
- (ii) any means whereby any person is benefited, directly or indirectly, by any act of the deceased during the lifetime of the deceased;
- (iii) any allocation, assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer or waiver of or any agreement to allocate, assign, deliver, dispatch, give, mail, pay, release, send, surrender, transfer or waive, during the lifetime of the deceased, any property of any business or company in which the interest of the deceased or his agent or nominee was at the time of such allocation, assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer, waiver or agreement, alone or added to that of any member of the family of the deceased, more than fifty per centum, directly or indirectly, of the whole, or any property of any business or company in which the interest of any such first mentioned business or company was more than fifty per centum, directly or indirectly, of the whole;
- (iv) any payment during the lifetime of the deceased to any person as a result of the creation of a trust by the deceased, exclusive of the payment of any income derived from any property in which such person had the beneficial interest;
- (v) any payment to or enjoyment by any person during the lifetime of the deceased as a result of any assignment, giving, release, surrender, transfer or waiver of or agreement to assign, give, release, surrender, transfer or waive by the deceased, any right to receive payment of any annuity or income or the right to enjoy any estate or interest for life or term of years; or
- (vi) any payment during the lifetime of the deceased to any person as a result of any arrange-

ment effected by the deceased in his lifetime for any annuity, income or other periodic payment, exclusive of the payment of any income derived from any property in which such person had the beneficial interest;

without consideration in money or money's worth or for partial consideration in money or money's worth to the extent by which the value of the property or benefit exceeds the value of such partial consideration, and such means shall include,—

- (ai) any assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer or waiver of any property;
- (aii) any agreement to assign, deliver, dispatch, give, mail, pay, release, send, surrender, transfer or waive any property;
- (aiii) any creation of trust; and
- (aiv) any contribution of any property of the deceased to a joint tenancy where the deceased is one of the joint tenants, to the extent of the value of the property or part of the property taken or converted during the lifetime of the deceased by any of the other joint tenants for the use or benefit of such other joint tenants or any one of them,

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provided that marriage shall not be deemed to constitute consideration for any disposition;

"dutiable value"

- (g) "dutiable value" of any property situate in Ontario passing on the death of the deceased, "dutiable value" of a transmission, or "dutiable value" of a disposition made in Ontario, shall mean, respectively, the value of such property at the date of death of the deceased, the value of such transmission, and the value of such disposition, after allowance has been made for the debts, incumbrances and other allowances authorized by and in accordance with subsection 5 of section 2;

"executor"

- (h) "executor" shall include administrator and administrator with the will annexed;

"interest in expectancy"

- (i) "interest in expectancy" shall include an estate, income or interest, in remainder or reversion and any other future interest whether vested or contingent, but shall not include a reversion expectant upon the determination of a lease;

"member of
the
family"

(j) "member of the family" and any expression of like import shall mean,—

(i) child;

(ii) son-in-law or daughter-in-law of the deceased;

Rev. Stat.,
c. 218.

(iii) person adopted under *The Adoption Act* by the deceased or the spouse or any lawful descendant of such person;

(iv) husband or wife of the deceased;

(v) father, mother or any brother or sister of the deceased or any lawful descendant of any such brother or sister;

(vi) any brother or sister of the father or mother of the deceased or any lawful descendant of any such brother or sister;

(vii) the father, mother or any brother or sister of the husband or wife of the deceased or any lawful descendant of any such brother or sister; or

(viii) any grandfather or grandmother of the deceased;

"money"

(k) "money" shall include bill of exchange, cheque, deposit receipt, interest coupon, money order, promissory note and any other like instrument;

"passing on
the death"

(l) "passing on the death" shall mean passing either immediately on the death or after an interval, either certainly or contingently and either originally or by way of substitute limitation;

"person to
whom a dis-
position is
made"

(m) "person to whom a disposition is made" and any expression of like import shall mean person who benefits by a disposition;

"person to
whom there
is a trans-
mission"

(n) "person to whom there is a transmission" and any expression of like import shall mean person who benefits by a transmission;

"Property
in respect
of which a
disposition
is made"

(o) "Property in respect of which a disposition is made" and any expression of like import shall include any property into which such property has become directly or indirectly converted and any property

which, exclusive of income, has been derived from such property;

“property passing.”

(p) “property passing on the death of the deceased” and any expression of like import shall include,—

Property held jointly.

(i) any property held jointly by the deceased and one or more persons and payable to or passing to the survivor or survivors, except that part of such property which is shown to the satisfaction of the Treasurer to have been contributed by the survivor or survivors, provided that where the joint tenancy or holding is created by a person other than the deceased and the survivor or survivors, such property shall be deemed to have been contributed to equally by the deceased and the survivor or equally by the deceased and each of the survivors;

Proviso.

Annuity.

(ii) any annuity, income or other interest purchased or in any manner provided by the deceased either by himself alone or in concert or by arrangement with any other person to the extent of the interest therein accruing or arising on the death of the deceased;

Insurance on deceased's life.

(iii) that portion of the money payable as a result of the death of the deceased under a contract of insurance as is in the same ratio to the whole that the amount of the premiums paid by the deceased on such contract bears to the total amount of the premiums paid;

Interest of deceased in insurance.

(iv) the interest of the deceased in a contract of insurance which provides for the payment of money as a result of the death of a person other than the deceased;

Insurance payable to business or company.

(v) any money payable as a result of the death of the deceased under a contract of insurance to any business or company by which the deceased was employed or with which he was associated or in which he was interested, to the extent of any part of such money not paid to or paid to and not thenceforward retained by such business or company for its own use and benefit;

Interest of business in insurance.

(vi) that portion of the interest of any business or company mentioned in subclause v in a

contract of insurance which provides for the payment of money as a result of the death of a person other than the deceased, which is paid to any member of the family of the deceased;

Property
over which
deceased
had power
of disposal.

- (vii) any property over which the deceased had at the time of his death a general power of appointment either by instrument *inter vivos* or by will or both, including the powers exercisable by a tenant in tail whether in possession or not, but exclusive of any power exercisable in a fiduciary capacity not created by the deceased, or as mortgagee, and whether or not concurrence of any other person is required, and provided that money which the deceased has a general power to charge on property shall be deemed to be property of which he has the power to dispose;

Proviso.

Property
passing
under
settlement,
etc.

- (viii) any property passing under any past or future settlement, including any trust, whether expressed in writing or otherwise and if contained in a deed or other instrument effecting the settlement, whether such deed or other instrument was made for valuable consideration or not, as between the settlor and any other person, made by deed or other instrument not taking effect as a will, whereby an interest in such property or the proceeds of sale thereof for life, or any other period determinable by reference to death, is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right by the exercise of any power to restore to himself, or to reclaim the absolute interest in such property, or the proceeds of sale thereof, or to otherwise resettle the same or any part thereof;

Property,—
disposition
in Ontario.

- (ix) any property in respect of which a disposition is made in Ontario on or after the 1st day of July, 1892, to any person who is not resident in Ontario at the date of death of the deceased, which at the date of death of the deceased was situate in Ontario and was owned by the person to whom such disposition is made;

Property,—
disposition
outside
Ontario.

- (x) any property in respect of which a disposition is made outside Ontario on or after the 1st day of July, 1892, to any person who is not

resident in Ontario at the date of death of the deceased, which at the date of death of the deceased was situate in Ontario and was owned by the person to whom such disposition is made, and where the deceased was domiciled in Ontario at the time the disposition was made and at the date of his death; and

Dower and curtesy.

- (xi) any right, interest or estate in dower or by curtesy to which the wife or husband of the deceased may be entitled;

"regulations"

- (q) "regulations" shall mean regulations made under the provisions of this Act;

"security"

- (r) "security" shall include bonds, debentures, guaranteed investments, shares, stocks, rights to subscribe for or purchase shares or stocks, rights to royalties, syndicate units and anything designated as a security by the regulations;

"transmission"

- (s) "transmission" shall mean the passing on the death of any person domiciled in Ontario to any person resident or domiciled in Ontario at the date of death of the deceased, of any personal property situate outside Ontario at the date of such death including such of the personal property mentioned in sub-clauses i to viii of clause *p* as is situate outside Ontario at such date; and

"Treasurer."

- (t) "Treasurer" shall mean Treasurer of Ontario.

2.—(1) For the purposes of this Act,—

Value of listed securities.

- (a) the value of any security which is listed on any stock exchange, or if not so listed, on which a price or quotation is obtainable from financial journals, recognized financial reports or registered brokers, shall be the closing price or quotation of such security on the day as of which such value is to be determined, or if there is no closing price or quotation on such day, then on the last preceding day on which there is a closing price or quotation;

Value of unlisted securities.

- (b) the value of any security which is not listed or on which no price or quotation is obtainable as provided in clause *a* shall be the value deduced from such records, material, information, financial statements or things as may be relevant thereto;

SECTION 2. All the provisions of the present Act respecting valuation have been collected in section 2 of the Bill for the same reasons mentioned in the note to section 1.

Bill			Act		
Section 2, subsection 1, clause (a).....			Section 2, subsection 1		
" " 1, " (b).....	"	"	" 2, " 2		
" " 1, " (c).....	"	"	" 2, " 2		
" " 1, " (d).....	"	"	" 12		
" " 1, " (e).....	"	"	" 16, " 2		
" " 2.....	"	"	" 2, " 2		
" " 3.....	"	"	" 13		
" " 4.....	"	"	" 21		
" " 5.....	"	"	" 3		

The present Act provides that the Treasurer shall determine the value of unlisted securities and businesses, which determination is not subject to review. The Bill provides, see section 31, that such valuation may be determined by the Supreme Court.

Value of business. (c) the value of any business or of any interest in any business shall be the value deduced from such records, material, information, financial statements or things as may be relevant thereto;

Value of disposition. (d) the value of a disposition shall be the value at the date of death of the deceased of the property in respect of which such disposition is made, provided that,—

Proviso.

(i) if such property has been sold for or converted into money during the lifetime of the deceased, the amount of such money shall be the value of such disposition;

(ii) if the disposition is of money, the amount of such money shall be the value of such disposition;

(iii) if the disposition is a remission of a debt, the amount of such debt at the date of such remission shall be the value of such disposition; and

(iv) if the disposition is a disposition of the right to enjoy as mentioned in subclause v of clause f of section 1, the value of such right as at the date of such disposition shall be the value of such disposition; and

Value of transmission. (e) the value of a transmission shall be the value at the date of death of the deceased of the property in respect of which there is a transmission.

No allowance for wages. (2) Notwithstanding anything contained herein, in valuing any security under clause b of subsection 1 or any business or any interest in any business under clause c of subsection 1, an allowance shall not be made for wages, salaries or remuneration paid or due to any member of the family of the deceased by any business or company in which the interest of the deceased, or his agent or nominee, was alone or added to that of any member of the family of the deceased, more than fifty per centum, directly or indirectly, of the whole, except such part thereof as the Treasurer may deem reasonable and proper.

Variance in value of property. (3) In valuing any property in respect of which a disposition is made,—

(a) where such property was subject to incumbrance at the time such disposition was made and such

incumbrance is in existence at the date of death of the deceased; or

- (b) where there was partial consideration as mentioned in clause f of section 1;

and the value of such property has varied between the time such disposition was made and the date of such death, the value or amount of such incumbrance or the value or amount of such partial consideration shall be deemed to vary in like proportion.

Valuation of annuities, etc.

- (4) Every annuity, term of years, life estate, income or other estate and any interest in expectancy shall be valued according to such rule, method and standard of mortality and of value and at such rate of interest as the Lieutenant-Governor in Council may determine.

Aggregate value and dutiable value.

- (5) In determining aggregate value and in determining dutiable value allowance shall be made for reasonable funeral expenses for the deceased, for debts and incumbrances incurred or created by the deceased *bona fide* and for full consideration in money or money's worth wholly for his own use and benefit, for surrogate court fees and for solicitor's fees for obtaining probate or letters of administration to an amount not exceeding \$100, and all debts and incumbrances for which allowance is made shall be deducted from the value of the land or other subject of property liable thereto, but allowance shall not be made,—

- (a) for any debt in respect of which there is a right to reimbursement except such part thereof for which reimbursement cannot be obtained;
- (b) more than once for the same debt or incumbrance charged upon different properties;
- (c) save as aforesaid, for the expense of the administration of the property or the execution of any trust created by the will of the deceased or by any instrument made by him during his lifetime;
- (d) for any debt or incumbrance or any part thereof which by due process of law cannot be realized out of any property;
- (e) for any wages, salaries or other remuneration due by the deceased to any member of his family, except such part of such wages, salaries or other remuneration as the Treasurer may deem reasonable and proper;

- (f) for any part of any debt not actually and *bona fide* paid or intended to be paid;
- (g) for any debt for taxes due and payable more than two years prior to the date of death of the deceased, unless such debt is paid or settled within six months after such date; or
- (h) for any debt not recoverable by reason of *The Limitations Act* or any other statute of limitations.

Rev. Stat.,
c. 118.

Where no
duty to be
levied.

3. No duty shall be levied on,—

- (a) any property situate in Ontario passing on the death of the deceased to any one person where the value of all the property so passing to such person does not exceed \$500;
- (b) any person to whom there is a transmission, with respect to such transmission, where the value of all transmissions to such person does not exceed \$500;
- (c) any person to whom a disposition is made, with respect to such disposition, where the value of all dispositions to such person does not exceed \$500;
- (d) any property situate in Ontario passing on the death of the deceased to any one person where such property consists wholly of an annuity not exceeding \$100, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100;
- (e) any person to whom there is a transmission, with respect to such transmission, where all the property in respect of which there are transmissions to such person consists wholly of an annuity not exceeding \$100, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100;
- (f) any person to whom a disposition is made, with respect to such disposition, where all the property in respect of which dispositions to such person are made consists wholly of an annuity not exceeding \$100, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100;
- (g) any property situate in Ontario passing on the death of the deceased to any one of the persons to

SECTION 3. This section takes the place of section 4 of the present Act. Clause (g) takes the place of subsection 5 of section 16 of the present Act and clause (h) is new.

Proviso.

whom subsection 3 of section 6 applies, such person to whom there is a transmission and such person to whom any disposition is made, where the value of all such property, transmissions and dispositions does not exceed \$1,000, provided such person was in the employ of the deceased for a period of at least five years immediately prior to the death of the deceased; or

- (h) any money payable in Ontario as a result of the death of the deceased under a contract of insurance issued by any insurance company having its head office in Ontario where the policy was situate outside Ontario at the death of the deceased and the deceased was domiciled outside Ontario at the date such contract was made and at the date of his death,

Proviso.

provided that,—

- (i) the total amount in respect of which no duty shall be levied under clauses *a*, *b* and *c* shall not exceed \$500;
- (ii) the total amount in respect of which no duty shall be levied under clauses *d*, *e* and *f* shall not exceed an annuity or yearly income of \$100; and
- (iii) where by reason of clauses *d*, *e* and *f* no duty is levied, clauses *a*, *b* and *c* shall not apply.

Where no duty to be levied and what not to be included in aggregate value.

4.—(1) No duty shall be levied on any of the following property, nor on any person to whom there are any transmissions of any of the following property, with respect to such transmissions, nor on any person to whom any of the following dispositions are made, with respect to such dispositions, and such property and dispositions shall not be included in the aggregate value nor included for the purpose of determining any rate of duty,—

- (a) any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario;
- (b) any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario, to an amount not exceeding fifty per centum in value of the property passing on the death of the deceased after making the allowances under subsection 5 of section 2;

SECTION 4. This section takes the place of sections 5, 6 and 7 of the present Act. It provides for the exemption of lifetime gifts and legacies to charities, etc., and for the exemption of lifetime gifts made more than ten years before the death of the deceased to the immediate members of his family and also lifetime gifts to all other persons made more than twenty years prior to death.

This section of the Bill also provides that all gifts whether lifetime or by will to the Canadian National Institute for the Blind, the Canadian Red Cross and such patriotic organizations as are approved by the Secretary of State for Canada, are totally exempt.

- (c) any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario to the extent of that portion in value of the property in respect of which the disposition is made as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the Treasurer may determine;
- (d) that portion of any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the Treasurer may determine, to an amount not exceeding fifty per centum in value of the property passing on the death of the deceased after making the allowances under subsection 5 of section 2;
- (e) any property devised or bequeathed by the deceased to and any disposition to the Dominion of Canada, the Province of Ontario or any municipality in Ontario,
- (f) any disposition for necessities or education to or for any member of the family of the deceased where it is shown to the satisfaction of the Treasurer that such member was dependent in whole or in part on the deceased for such necessities or education;
- (g) any disposition to the husband, wife, father, mother or any brother, sister, son, daughter, son-in-law or daughter-in-law of the deceased or any person adopted while under the age of eighteen years by the deceased under *The Adoption Act*, made more than ten years before the date of death of the deceased, where actual and *bona fide* enjoyment and possession of the property in respect of which the disposition is made, shall have been immediately assumed by the person to whom the disposition is made and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntarily or by contract or otherwise, provided that this clause shall not apply to any disposition resulting in the making of periodic payments, except such payments as are made more than ten years before the date of death of the deceased;

Rev. Stat.,
c. 218.

Proviso.

- (h) any disposition to any person made more than twenty years before the date of death of the deceased, where actual and *bona fide* enjoyment and possession of the property in respect of which the disposition is made, shall have been immediately assumed by the person to whom the disposition is made and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntarily or by contract or otherwise, provided that this clause shall not apply to any disposition resulting in the making of periodic payments, except such payments as are made more than twenty years before the date of death of the deceased;
- (i) any money paid to or enjoyed by any member of the family of the deceased on or after the death of the deceased out of or in respect of any pension fund or scheme of general application to employees by reason of the employment of the deceased by the Dominion of Canada, the Province of Ontario or any municipality in Ontario;
- (j) any non-commutable annuity, income or periodic payment effected in any manner other than by will or testamentary instrument and paid for by the deceased during his lifetime, and paid to or enjoyed by the wife or dependent father or mother or any dependent brother, sister or child of the deceased after the death of the deceased, to the extent of \$1,200 per annum with respect to any one person and to the extent of \$2,400 per annum in the aggregate; and
- (k) any property devised or bequeathed by the deceased to and any disposition to The Canadian National Institute for the Blind, The Canadian Red Cross Society or any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.

Meaning of
religious,
charitable,
educational.

(2) For the purposes of subsection 1 the Treasurer may in his absolute discretion determine whether any purpose or organization is a religious, charitable or educational purpose or organization within the meaning of clause *a, b, c* or *d* of subsection 1.

What duty
levied on.

5. Subject to sections 3 and 4, on the death of any person whether he dies domiciled in Ontario or elsewhere,—

- (a) where any property situate in Ontario passes on his death, duty shall be levied on such property in accordance with the dutiable value thereof;

SECTION 5. This section appears as section 9 of the present Act.
There is no change in principle.

- (b) where there is any transmission, duty shall be levied on the person to whom there is such transmission, with respect to such transmission, in accordance with the dutiable value thereof;
- (c) where any disposition, other than of realty situate outside Ontario, is made in Ontario on or after the 1st day of July, 1892, to any person who is resident in Ontario at the date of death of the deceased, duty shall be levied on such person, with respect to such disposition, in accordance with the dutiable value thereof;
- (d) where any disposition of any personal property, other than the property mentioned in subclauses ix and x of clause *p* of section 1, is made outside Ontario on or after the 8th day of March, 1937, to any person who is resident in Ontario at the time such disposition is made and at the date of death of the deceased and the deceased was domiciled in Ontario at the time such disposition is made and at the date of his death, duty shall be levied on the person to whom such disposition is made, with respect to such disposition, in accordance with the value thereof.

Rates of
duty,—
preferred.

6.—(1) The duty levied by this Act shall be at the following rates, where the person who benefits by any property passing to him on the death of the deceased or to whom a disposition is made is the father, mother, husband, wife or a grand-father, grandmother, child, son-in-law or daughter-in-law of the deceased, and the aggregate value,—

- (a) exceeds \$25,000 and does not exceed \$50,000—1 per centum plus $\frac{6}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$25,000;
- (b) exceeds \$50,000 and does not exceed \$75,000—2½ per centum plus $\frac{4}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$50,000;
- (c) exceeds \$75,000 and does not exceed \$100,000—3½ per centum plus $\frac{6}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$75,000;
- (d) exceeds \$100,000 and does not exceed \$150,000—5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$100,000;

SECTION 6. This section appears as section 16 of the present Act. No change is made in any of the rates of duty except as to surtax. The present Act provides for a surtax of 15 per centum in all cases. Subsection 4 of this section of the Bill increases the surtax in the case of collaterals to 20 per centum and in the case of strangers, to 25 per centum.

- (e) exceeds \$150,000 and does not exceed \$200,000— $5\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$150,000;
- (f) exceeds \$200,000 and does not exceed \$300,000—6 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$200,000;
- (g) exceeds \$300,000 and does not exceed \$400,000— $6\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$300,000;
- (h) exceeds \$400,000 and does not exceed \$500,000—7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$400,000;
- (i) exceeds \$500,000 and does not exceed \$600,000— $7\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$500,000;
- (j) exceeds \$600,000 and does not exceed \$700,000—8 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$600,000;
- (k) exceeds \$700,000 and does not exceed \$800,000— $8\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$700,000;
- (l) exceeds \$800,000 and does not exceed \$900,000—9 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$800,000;
- (m) exceeds \$900,000 and does not exceed \$1,000,000— $9\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$900,000;
- (n) exceeds \$1,000,000 and does not exceed \$5,000,000—10 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$10,000 by which the aggregate value exceeds \$1,000,000;
- (o) exceeds \$5,000,000—14 per centum;

and in addition where the amount of the value of all the

property which so passes to and of the value of all dispositions made to, any one of the persons to whom this subsection applies, after allowance has been made for the debts, incumbrances and other allowances authorized by and in accordance with subsection 5 of section 2,—

- (aa) exceeds \$50,000 and does not exceed \$75,000—
 $1\frac{1}{2}$ per centum plus $\frac{2}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$50,000;
- (bb) exceeds \$75,000 and does not exceed \$100,000—
 2 per centum plus $\frac{2}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$75,000;
- (cc) exceeds \$100,000 and does not exceed \$150,000—
 $2\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$100,000;
- (dd) exceeds \$150,000 and does not exceed \$300,000—
 3 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$3,000 by which the amount exceeds \$150,000;
- (ee) exceeds \$300,000 and does not exceed \$400,000—
 $3\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$300,000;
- (ff) exceeds \$400,000 and does not exceed \$500,000—
 $4\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$400,000;
- (gg) exceeds \$500,000 and does not exceed \$600,000—
 5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$500,000;
- (hh) exceeds \$600,000 and does not exceed \$700,000—
 $5\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$600,000;
- (ii) exceeds \$700,000 and does not exceed \$750,000—
 6 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$700,000;
- (jj) exceeds \$750,000 and does not exceed \$800,000—
 $6\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$750,000;
- (kk) exceeds \$800,000 and does not exceed \$900,000—
 7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$800,000;
- (ll) exceeds \$900,000 and does not exceed \$1,000,000—

$7\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$900,000;

(*mm*) exceeds \$1,000,000 and does not exceed \$1,200,000—
—8 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,000,000;

(*nn*) exceeds \$1,200,000 and does not exceed \$1,400,000—
 $8\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,200,000;

(*oo*) exceeds \$1,400,000 and does not exceed \$1,600,000—
9 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,400,000;

(*pp*) exceeds \$1,600,000 and does not exceed \$1,800,000—
 $9\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,600,000;

(*qq*) exceeds \$1,800,000 and does not exceed \$2,000,000—
10 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,800,000;

(*rr*) exceeds \$2,000,000 and does not exceed \$2,200,000—
 $10\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$2,000,000;

(*ss*) exceeds \$2,200,000 and does not exceed \$2,400,000—
11 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,200,000;

(*tt*) exceeds \$2,400,000 and does not exceed \$2,600,000—
12 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,400,000;

(*uu*) exceeds \$2,600,000 and does not exceed \$2,800,000—
13 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,600,000;

(*vv*) exceeds \$2,800,000 and does not exceed \$3,000,000—
14 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,800,000;
and

(*ww*) exceeds \$3,000,000—15 per centum.

Rates of
duty,—
collaterals.

(2) The duty levied by this Act shall be at the following rates, where the person who benefits by any property passing to him on the death of the deceased or to whom a disposition is made is a lineal ancestor of the deceased, except the grandfather, grandmother, father or mother, or is a brother or sister of the deceased or a descendant of any such brother

or sister, or a brother or sister of the father or mother of the deceased or a descendant of any such brother or sister, and the aggregate value,—

- (a) exceeds \$10,000 and does not exceed \$30,000—5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$10,000;
- (b) exceeds \$30,000 and does not exceed \$60,000—7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$30,000;
- (c) exceeds \$60,000 and does not exceed \$100,000—10 per centum plus $\frac{5}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$60,000;
- (d) exceeds \$100,000 and does not exceed \$200,000—12 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$100,000;
- (e) exceeds \$200,000 and does not exceed \$400,000—13 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$200,000;
- (f) exceeds \$400,000 and does not exceed \$600,000—14 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$400,000;
- (g) exceeds \$600,000 and does not exceed \$800,000—15 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$600,000;
- (h) exceeds \$800,000 and does not exceed \$1,000,000—16 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$800,000;
- (i) exceeds \$1,000,000—17 per centum;

and in addition where the amount of the value of all the property which so passes to and of the value of all dispositions made to, any one of the persons to whom this subsection applies, after allowance has been made for the debts, incumbrances and other allowances authorized by and in accordance with subsection 5 of section 2,—

- (aa) exceeds \$10,000 and does not exceed \$60,000—

- $2\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$10,000;
- (bb) exceeds \$60,000 and does not exceed \$160,000—
3 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$60,000;
- (cc) exceeds \$160,000 and does not exceed \$200,000—
 $3\frac{1}{2}$ per centum plus $\frac{5}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$160,000;
- (dd) exceeds \$200,000 and does not exceed \$300,000—
4 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$200,000;
- (ee) exceeds \$300,000 and does not exceed \$350,000—
 $4\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$300,000;
- (ff) exceeds \$350,000 and does not exceed \$450,000—
5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$350,000;
- (gg) exceeds \$450,000 and does not exceed \$500,000—
 $5\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$450,000;
- (hh) exceeds \$500,000 and does not exceed \$600,000—
6 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$500,000;
- (ii) exceeds \$600,000 and does not exceed \$700,000—
 $6\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$600,000;
- (jj) exceeds \$700,000 and does not exceed \$800,000—
7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$700,000;
- (kk) exceeds \$800,000 and does not exceed \$900,000—
 $7\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$800,000;
- (ll) exceeds \$900,000 and does not exceed \$1,000,000—
8 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$900,000;
- (mm) exceeds \$1,000,000 and does not exceed \$1,500,000—
9 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$5,000 by which the amount exceeds \$1,000,000;

- (nn) exceeds \$1,500,000 and does not exceed \$2,000,000—
10 per centum plus $\frac{1}{100}$ of 1 per centum for each full
\$5,000 by which the amount exceeds \$1,500,000;
- (oo) exceeds \$2,000,000 and does not exceed \$2,500,000—
11 per centum plus $\frac{1}{100}$ of 1 per centum for each full
\$5,000 by which the amount exceeds \$2,000,000;
- (pp) exceeds \$2,500,000 and does not exceed \$3,000,000—
12 per centum plus $\frac{1}{100}$ of 1 per centum for each full
\$5,000 by which the amount exceeds \$2,500,000; and
- (qq) exceeds \$3,000,000—13 per centum.

Rates of
duty,—
strangers.

(3) The duty levied by this Act shall be at the following rates, where the person who benefits by any property passing to him on the death of the deceased or to whom a disposition is made is a person other than those to whom subsections 1 and 2 apply, and the aggregate value,—

- (a) exceeds \$5,000 and does not exceed \$10,000— $7\frac{1}{2}$
per centum plus 1 per centum for each full \$1,000
by which the aggregate value exceeds \$5,000;
- (b) exceeds \$10,000 and does not exceed \$50,000— $12\frac{1}{2}$
per centum plus $\frac{5}{100}$ of 1 per centum for each full
\$800 by which the aggregate value exceeds \$10,000;
- (c) exceeds \$50,000 and does not exceed \$100,000—15
per centum plus $\frac{5}{100}$ of 1 per centum for each full
\$1,000 by which the aggregate value exceeds \$50,000;
- (d) exceeds \$100,000 and does not exceed \$200,000—
 $17\frac{1}{2}$ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$100,000;
- (e) exceeds \$200,000 and does not exceed \$300,000—
20 per centum plus $\frac{5}{100}$ of 1 per centum for each full
\$2,000 by which the aggregate value exceeds
\$200,000;
- (f) exceeds \$300,000 and does not exceed \$400,000—
 $22\frac{1}{2}$ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$300,000;
- (g) exceeds \$400,000 and does not exceed \$500,000—
25 per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$400,000;

- (h) exceeds \$500,000 and does not exceed \$600,000—
27½ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$500,000;
- (i) exceeds \$600,000 and does not exceed \$700,000—
30 per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$600,000;
- (j) exceeds \$700,000 and does not exceed \$800,000—
32½ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$700,000; and
- (k) exceeds \$800,000—35 per centum.

Surtax.

(4) A surtax of fifteen per centum of the amount ascertained according to subsection 1, of twenty per centum of the amount ascertained according to subsection 2 and of twenty-five per centum of the amount ascertained according to subsection 3, shall be levied, added to and paid with such respective amounts as duty.

Allowance
for duty
paid else-
where on
same
death.

7. The Lieutenant-Governor in Council may provide that where estate, legacy or succession duty is paid in any jurisdiction other than Ontario on property in respect of which there is a transmission, with respect to which duty is levied, an allowance shall be made on account of the payment of such duty, provided that this section shall apply only to such other jurisdiction as makes a similar allowance with respect to the Province of Ontario.

Proviso.

Consent.

8.—(1) On the death of any person, whether he dies domiciled in Ontario or elsewhere, unless the consent in writing of the Treasurer is obtained,—

- (a) no bank, trust company, insurance company or other corporation, having its head office, principal place of business, office from which payments are made, register of transfers, or any place of transfer, in Ontario, shall deliver, assign, transfer or pay, or permit the delivery, assignment, transfer or payment of,—
 - (i) any property situate in Ontario in which the deceased, at the time of his death, had any beneficial interest; or
 - (ii) any money payable in Ontario as a result of death under any contract of insurance either

SECTION 7. This section appears as section 17 of the present Act. There is no change in principle.

SECTION 8. This section appears as section 18, other than subsections 1*a* and 2, of the present Act. There is no change in principle.

effected, contracted for or applied for by the deceased, or in which the deceased had at the time of his death any interest; and

- (b) no person in Ontario, other than a person acting in the capacity of administering the property passing on the death of the deceased, shall deliver, assign, transfer or pay or permit the delivery, assignment, transfer or payment of any property in which the deceased had at the time of his death any beneficial interest.

Payment to
insurance
policies,—
where no
consent
necessary.

(2) Notwithstanding anything contained herein, any insurance company may make payment not exceeding \$1,100 due under any contract or contracts of insurance mentioned in subsection 1 without the consent of the Treasurer and where such payment exceeds \$600 notice of such payment shall be transmitted forthwith to the Treasurer.

Payment of
joint
accounts.

(3) Notwithstanding anything contained herein, any one branch of any bank, trust company, insurance company or other corporation or any one person may pay to the survivor one-half or \$500, whichever is the lesser, of the money to which such survivor is entitled in a joint deposit account standing in the name of the deceased and any person, without the consent of the Treasurer and notice of such payment shall be transmitted forthwith to the Treasurer.

Penalties.

(4) Every bank, trust company, insurance company or other corporation and every other person who fails to comply with this section shall be guilty of an offence and shall, for each offence, incur a penalty of \$1,000 and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of any property dealt with in contravention of this section.

Safety
deposit
boxes.

9.—(1) No person shall, without the consent in writing of the Treasurer, open or permit the opening of any safety deposit box or other repository in Ontario or remove or permit the removal from Ontario of any such safety deposit box or other repository, or withdraw or permit the withdrawal of anything from any such safety deposit box or other repository where such safety deposit box or other repository stands in the name of the deceased either alone or jointly with any person, or in the name of any member of the family of the deceased either alone or jointly with any person or where the deceased or any member of his family had access or right of access, directly or indirectly, to any such safety deposit box or other repository.

Penalties.

(2) Every person who fails to comply with this section

SECTION 9. This section appears as section 18, subsection 1*a*. There is no change in principle.

shall be guilty of an offence and shall, for each offence, incur a penalty of \$1,000 and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of anything withdrawn in contravention of this section.

Liability for
duty and
interest.

10.—(1) Every person resident in Ontario at the date of death of the deceased who benefits by any property situate in Ontario passing to him on the death of the deceased shall be liable for the duty levied on such property, together with such interest as may be payable thereon.

(2) Every person on whom duty is levied shall be liable for such duty, together with such interest as may be payable thereon.

Duty pay-
able to
Treasurer.

11. The duty levied by this Act shall be paid to the Treasurer.

Filing
affidavit.

12.—(1) Every person who benefits by any property situate in Ontario passing to him on the death of the deceased or to whom there is a transmission, or to whom a disposition is made, shall within three months after the death of the deceased, or within such further period as may be allowed by the Treasurer, make and file with the Treasurer an affidavit containing,—

- (a) an inventory of all the property passing to him on the death of the deceased and particulars of all dispositions made to him, of all the property passing on the death of the deceased and particulars of all dispositions made to any other person of which he has knowledge, and such inventory shall show the value of such property and dispositions; and
- (b) his name and the names of all such other persons, his and their places of residence and the degrees of relationship in which he and they stand to the deceased.

Filing in-
ventory, etc.,
before
probate.

(2) The applicant for probate, letters of administration or other grant, shall at the time of making application make and file with the surrogate registrar of the county or district in which the application is made, an affidavit containing,—

- (a) an inventory of all the property passing on the death of the deceased and particulars of all dispositions and such inventory shall show the value of such property and dispositions; and
- (b) the name of every person who benefits by any property passing on the death of the deceased or to

SECTION 10. This section appears as section 19, subsection 1 of the present Act. There is no change in principle.

SECTION 11. This section is new.

SECTION 12. This section takes the place of section 19, subsections 2, 3, 4 and 7, of the present Act.

The present Act requires full disclosure of the whole estate by beneficiaries as well as executors. The Bill provides that a beneficiary shall make returns only as to property passing to him and property passing of which he has knowledge.

whom a disposition is made, the place of residence of such person and the degree of relationship in which such person stands to the deceased.

Penalty.

(3) Every person in Ontario who makes default in complying with subsection 1 or 2 shall incur a penalty of \$10 for each day during which the default continues.

Non-disclosure,—
penalties
therefor.

13. Every person in Ontario mentioned in subsections 1 and 2 of section 12 who fails to disclose to the Treasurer any property passing on the death of the deceased or any disposition which such person is required to disclose shall pay to the Treasurer as a penalty an amount equal to one hundred per centum of the amount of the duty levied on such property or with respect to the transmission of such property or with respect to such disposition, and in addition shall pay to the Treasurer as a further penalty the sum of \$1 per day for each full \$1,000 in excess of \$1,000 in value of such property or disposition up to \$10 per day for each day of the period commencing with the day on which an affidavit purporting to be the affidavit required by subsection 1 or 2 of section 12 was filed and ending on the day on which it becomes known to the Treasurer that such property or disposition was not so disclosed, provided that the amount of such last mentioned penalty shall not exceed the value of such property or disposition.

Proviso.

Security for
duty.

14.—(1) The Treasurer may accept security satisfactory to him for the payment of any duty.

Interest on
cash
security.

(2) The Treasurer may allow interest at a rate not exceeding three per centum per annum upon the amount by which any cash security from time to time exceeds the amount of duty which has become payable.

When duty
payable,—
general.

15.—(1) Unless otherwise provided herein, duty shall be due at the death of the deceased and paid within six months thereafter and if the duty or any part thereof is paid within such period no interest shall be chargeable or payable on the amount so paid.

When duty
payable,—
annuities.

(2) Where any annuity, term of years, life estate or income is created by the will of the deceased or by any disposition, the duty for which any person who benefits by such property, term of years, life estate or income is liable with respect thereto shall, unless otherwise provided herein, be paid in four equal annual instalments at the end of one, two, three and four years respectively after the death of the deceased.

When duty
payable,—
interest
in expect-
ancy of
deceased.

(3) Where the deceased had any interest in expectancy the duty levied on such interest in expectancy or on the person

SECTION 13. This section takes the place of section 19, subsection 6 of the present Act. The penalties for non-disclosure are modified.

SECTION 14. This section takes the place of section 19, subsection 5 of the present Act. The present Act provides that the Treasurer may allow interest at a rate not exceeding 4 per centum. The Bill reduces this to a rate not exceeding 3 per centum.

SECTIONS 15 AND 16. These sections take the place of section 23, subsection 1, and section 24, subsections 1, 2, 3 and 5. There is no change in principle. The rate of interest chargeable upon duty which is not paid when payable is reduced from 6 per centum per annum, as it is under the present Act, to 5 per centum.

to whom there is a transmission or to whom a disposition is made of such interest in expectancy may be paid as provided by subsection 1 or in the manner provided by subsection 5 or 7.

When duty payable,—
interest in expectancy created by deceased.

(4) Where any interest in expectancy is created by the will of the deceased or by any disposition, the duty for which any person who benefits by such interest in expectancy is liable with respect thereto may be paid as provided by subsection 1 or in the manner provided by subsection 5 or 7.

When duty payable,—
interest in expectancy in possession.

(5) The duty mentioned in subsections 3 and 4 if not paid within the time provided by subsection 1 shall be due when such interest in expectancy falls into possession and shall be paid within three months thereafter on the basis of the value at the date of falling into possession of the property in respect to which such interest in expectancy existed and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

When duty payable,—
interest in expectancy before possession.

(6) Notwithstanding the provisions of subsections 3, 4, 5 and 7, the duty mentioned in subsections 3 and 4 may, with the consent of the Treasurer, be paid after the time provided by subsection 1 and before such interest in expectancy falls into possession and shall be on the basis of the value of such interest in expectancy ascertained as provided herein, as at the date when such consent is given and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

When duty payable,—
interest in expectancy is annuity, etc.

(7) Where any interest in expectancy or any part of any interest in expectancy is an annuity, term of years, life estate or income, the duty levied on such interest in expectancy or part thereof or on the person to whom there is a transmission or to whom a disposition is made of such interest in expectancy or part thereof, if not sooner paid shall be paid in four equal annual instalments at the end of one, two, three and four years respectively after the date when such annuity, term of years, life estate or income commenced to be enjoyed.

Interest on duty in subs. 1 of s. 15.

16.—(1) If the duty mentioned in subsection 1 of section 15, or any part thereof, is not paid within the time provided therein, interest at the rate of five per centum per annum from the date of death of the deceased shall be charged and paid on the amount from time to time unpaid.

Interest on duty in subs. 2 of s. 15.

(2) If any instalment of duty, mentioned in subsection 2 of section 15, or any part thereof, is not paid within the times

provided therein, interest at the rate of five per centum per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

Interest on
duty in
subs. 5 of
s. 15.

(3) If the duty mentioned in subsection 5 of section 15, or any part thereof, is not paid within three months after the interest in expectancy falls into possession, interest at the rate of five per centum per annum from the date of falling into possession shall be charged and paid on the amount from time to time unpaid.

Interest on
duty in
subs. 7 of
s. 15.

(4) If any instalment of duty, mentioned in subsection 7 of section 15, or any part thereof, is not paid within the times provided therein, interest at the rate of five per centum per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

Payment of
duty where
general
power of
appoint-
ment.

17. Where a general power to appoint any property either by instrument *inter vivos* or by will or both, is given to any person, the duty levied on such property or on the person to whom a disposition is made in respect of such property, shall be paid in the same manner as if the property had been devised or bequeathed to the person to whom such power is given.

Application
of payment
on account.

18. Any payment, other than a payment of penalties, made to the Treasurer under this Act shall first be applied on any interest which may be payable on the duty.

Lien on
property.

19.—(1) Where any duty is levied on property passing on the death of the deceased, such duty or so much thereof as remains unpaid, with interest thereon, shall be and remain a first lien and charge on such property until paid or a certificate is given under section 38 discharging such property.

Lien with
respect to
disposition.

(2) The duty levied on any person to whom a disposition is made, with respect to such disposition, shall be and remain a first lien and charge on the property in Ontario at the date of death of the deceased in respect of which the disposition is made where such property is owned at the date of death of the deceased by the person to whom the disposition is made, until paid or a certificate is given under section 38 discharging such property.

Caution.

(3) The Treasurer may cause to be registered in the proper registry office or office of land titles, as the case may be, a caution claiming duty levied on any land, mortgage or charge or on any person to whom any disposition in respect of any such land, mortgage or charge is made.

SECTION 17. This section takes the place of section 23, subsection 8. There is no change in principle.

SECTION 18. This section takes the place of section 37. There is no change in principle.

SECTION 19. Subsections 1 and 2 are contained in section 23, subsection 1 of the present Act. There is no change in principle.

Subsection 3 appears as section 29 of the present Act. There is no change in principle.

Where no
lien.

Rev. Stat.,
cc. 170, 174.

(4) Subject to the provisions of sections 8 and 9 of this Act, section 56 of *The Registry Act* and section 62 of *The Land Titles Act*, and notwithstanding any other provisions of this or any other Act, any property passing on the death of the deceased or any property in respect of which a disposition is made which has been acquired by or transferred to any person in good faith for valuable consideration without notice, shall not be subject to any lien or charge for duty or interest under this Act.

Interest
allowed on
pre-pay-
ments.

20. Where any duty is paid before the time provided for payment thereof, the Treasurer may allow interest upon the amount so paid at a rate not exceeding three per centum per annum from the time of payment until the time so provided for payment.

Extension
of time by
Order-in-
Council.

21. The Lieutenant-Governor in Council, upon proof to his satisfaction that payment of duty within the time provided for payment thereof would be unduly onerous, may extend the time for payment to such date and upon such terms as he may deem proper.

Duty over-
paid to be
refunded in
certain cases.

22. The Lieutenant-Governor in Council, upon proof to his satisfaction that an overpayment of duty has been made, may refund the amount of such overpayment together with interest thereon at a rate not exceeding three per centum per annum from the date of the making of such overpayment to the date on which such amount is refunded, provided no such refund shall be made after the expiration of one year from the receipt by the Treasurer of an amount purporting to be in full settlement of the duty.

Proviso.

Treasurer
may require
payment to
be made in
succession
duty free
bonds.

23.—(1) Where property passing on the death of the deceased includes bonds, debentures, inscribed stock or other securities of the Province of Ontario issued under the provisions of any statute of Ontario exempting them from duty, then notwithstanding any declaration or provision made by will or otherwise by the deceased, the Treasurer may require that such bonds, debentures, inscribed stock or other securities or so much thereof as may be necessary shall be delivered to him and applied in payment of or on account of the duty payable by the persons to whom such bonds, debentures, inscribed stock or other securities pass, and such bonds, debentures, inscribed stock or other securities shall be so applied at their value on the date of death of the deceased.

Indebtedness
to be
charged to
duty free
securities.

(2) Where property passing on the death of the deceased includes bonds, debentures, inscribed stock or other securities of the Province of Ontario issued under any statute of Ontario exempting them from duty, and there is no specific bequest thereof, such bonds, debentures, inscribed stock or other

Subsection 4 appears as section 36 of the present Act. There is no change in principle.

SECTION 20. This section appears as section 23, subsection 4 of the present Act. The present Act provides that interest may be allowed on prepayments at a rate not exceeding 4 per centum per annum. The Bill provides that such rate of interest shall not exceed 3 per centum.

SECTION 21. This section appears as section 23, subsection 3 of the present Act. There is no change.

SECTION 22. This section appears as section 23, subsection 5 of the present Act. There is no change in principle.

SECTION 23. Subsection 1 appears as section 23, subsection 6 of the present Act. There is no change in principle.

Subsection 2 appears as section 32 of the present Act. There is no change in principle.

securities shall, for the purposes of this Act, be deemed to be distributed among the heirs, legatees, beneficiaries or next-of-kin in the same ratio as they share in the property not specifically bequeathed, and shall be directly chargeable with any indebtedness for which they are pledged as collateral or other security and shall bear *pro rata*, a proportion of the other debts and deductions authorized by subsection 5 of section 2.

Executors,
etc., not
personally
liable; to
deduct duty..

24.—(1) An executor or trustee, as such, shall not be personally liable for any duty, but an executor, trustee or person in Ontario in whom any property passing on the death of the deceased or any property in respect of which a disposition is made, is at any time after the death of the deceased vested, or who has the management or control thereof, shall not transfer any such property to the person beneficially entitled thereto without deducting therefrom or collecting an amount sufficient to pay the duty and interest for which such person is liable.

Penalty.

(2) Any such executor, trustee or person who transfers any such property without so deducting or collecting the amount for which the person beneficially entitled thereto is liable, shall pay to the Treasurer as a penalty an amount equal to one hundred and fifty per centum of the amount of such duty, provided that any such executor, trustee or person shall not be liable for such penalty by reason only of having transferred any such property after deducting therefrom or collecting an amount sufficient to pay the duty and interest for which the person beneficially entitled thereto is liable as claimed in a statement made pursuant to subsection 1 of section 31 or in any other claim made by the Treasurer or as determined by any court.

Proviso.

Money to
be paid over
to Treasurer.

(3) Any executor or trustee or any person who has any money for the payment of duty, interest or penalties shall be deemed to be a person who has received money for the Crown or for which he is accountable to the Crown within the meaning of *The Public Revenue Act*.

Rev. Stat.,
c. 23.

Raising of
funds for
duty.

(4) Any person who may be required under the provisions of the will of the deceased or any trust created by the deceased to pay the duty levied on any property which has come into his possession, or is vested in him or is under his control, or levied on any person to whom there is a transmission of any such property or to whom a disposition of any such property is made, shall, for the purpose of paying such duty or raising the amount of the duty when already paid, have power to raise the amount of such duty and any interest and expense properly incurred by him in respect thereof, by sale, mortgage,

SECTION 24. This takes the place of section 25 of the present Act. It is to be noted by the proviso to subsection 2 that the obligation of the executor under this section is fulfilled if he deducts or collects an amount sufficient to pay the duty claimed. Otherwise there is no change in principle.

lease or pledge, of so much of such property as may be necessary for such purpose.

Inquiry by
Treasurer.

25.—(1) The Treasurer may make any examination, investigation or inquiry concerning any fact, practice, transaction or matter, which he in his absolute discretion may consider necessary for the purpose of obtaining information to ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Special
investigator.

(2) Where the Treasurer for any reason is not satisfied that he is in possession of all facts necessary to ascertain whether any duty, interest or penalties are or may be due or payable, he may appoint a special investigator to make on his behalf any examination, investigation or inquiry, which the special investigator in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Service of
appoint-
ment.

(3) A copy of the appointment of a special investigator may be served on any person at any time.

Further
powers.

(4) The Treasurer or a special investigator shall have power to require any person to give him any information and to produce to him any document, record and thing, which he in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Commis-
sioner.

26.—(1) Where the Treasurer for any reason is not satisfied that he is in possession of all facts necessary to ascertain whether any duty, interest or penalties are or may be due or payable, he may appoint a commissioner to make on his behalf any examination, investigation or inquiry which the commissioner in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Service of
appoint-
ment.

(2) A copy of the appointment of a commissioner may be served on any person at any time.

Further
powers.

(3) The commissioner shall have the same power to administer oaths, summon and enforce the attendance of witnesses and to compel them to give evidence on oath and to produce any document, record and thing as is vested in any court in civil cases, provided that the commissioner shall not

Proviso.

SECTION 25. This section takes the place of section 30*a* of the present Act. It is to be noted that the powers of a special investigator are curtailed.

SECTION 26. This section takes the place of section 30, subsections 1 to 6 of the present Act but is the same in principle.

be bound by the provisions of rules of court or of law relating to the service of subpoenas on and of payment of conduct money or witness fees to witnesses.

Evidence
de bene
esse.

(4) A judge of the Supreme Court of Ontario may on the application of the commissioner, make an order that the evidence of any person shall be taken *de bene esse* or that it shall be taken out of Ontario by commission or otherwise in the like circumstances and with the like effect as a similar order may be made in an action in such court.

Conduct of
proceedings
by commis-
sioner.

(5) The proceedings before a commissioner shall be conducted at such place, at such time, in such manner and either in public or otherwise as the commissioner may determine.

Record of
proceedings.

(6) A record of the proceedings before a commissioner shall be made in shorthand and shall be transcribed on the order of the Treasurer or the commissioner or, with the consent of the commissioner, on the order of any person concerned upon payment of the reporter's charges therefor.

Commis-
sioner's
report.

(7) The commissioner shall within thirty days after the completion of the examination, investigation or inquiry, or within such further period as the Treasurer may allow, report in writing to the Treasurer.

Powers not
subject to
limitation.

27. The powers conferred on the Treasurer, any special investigator or any commissioner shall not be restricted in any manner either as to person, as to subject matter of inquiry or otherwise and such powers may be exercised whether or not any duty has been paid and whether or not any duty, interest and penalties are or may be due or payable under this or any Act in force at the date of death of the deceased, and the relevancy of any examination, investigation or inquiry or any information or question or any documents, records or things required to be produced on any such examination, investigation or inquiry, shall not be subject to review or limitation by any court.

Duty to
answer
and produce.

28.—(1) Every person shall answer any question, furnish any information and produce any document, record and thing asked or required of him by the Treasurer or a special investigator.

Duty to give
evidence,
etc.

(2) Every person shall appear and give evidence on oath, answer any question, furnish any information and produce any document, record and thing asked or required of him by a commissioner.

Privilege.

(3) No person to whom subsection 1 or 2 applies shall be entitled to claim any privilege in respect of any information, question, document, record or thing.

SECTION 27. This section is new.

SECTION 28. This section is new and is complementary to the powers given to the Treasurer and special investigator under section 25, and to a commissioner under section 26.

Destroying,
etc.,
property,
etc.

29. No person in Ontario after being served with a copy of the appointment of a special investigator or of a commissioner shall, without the consent in writing of the Treasurer, destroy, mutilate, deface or alter, or permit the destruction, mutilation, defacement or alteration of, or conceal, or cause or permit the concealment of, or remove, or cause or permit the removal from Ontario of,—

- (a) any property passing on the death of the deceased or any property in respect of which a disposition is made, or any muniment or evidence of title to or of interest in any such property;
- (b) any property, muniment or evidence of title or interest belonging to or in the possession of any executor or trustee relating to any property passing on the death of the deceased or to any disposition;
- (c) any property, muniment or evidence of title or interest belonging to or in the possession of any person who may be liable for duty; or
- (d) any books, records, memoranda, documents or papers relating to anything mentioned in this section.

Direction
to hold.

30.—(1) Where the Treasurer in his absolute discretion is not satisfied that all duty, interest or penalties which are or may be due or payable under this or any Act in force at the date of death of the deceased have been fully paid, he may in writing or by telegram direct any person in Ontario having on deposit, in custody, under control or in safe-keeping in Ontario,—

- (a) any property, security, muniment or evidence of title to or of interest in any property passing on the death of the deceased;
- (b) any property, security, muniment or evidence of title to or of interest in any property in respect of which a disposition is made; or
- (c) any safety deposit box or other repository containing any property passing on the death of the deceased or any property in respect of which a disposition is made, or any property, security, muniment or evidence of title relating to any property passing on the death of the deceased or any property in respect of which a disposition is made, in the name of, belonging to or in the possession of any executor or trustee, or any safety deposit box or other repository or any property, security, muniment or evidence of title in

SECTION 29. This section takes the place of section 30*b* of the present Act. There is no change in principle.

SECTION 30. This section takes the place of section 43*a* of the present Act. Under the present Act no limitation is placed upon the duration of the direction to hold. The Bill provides that the Treasurer must proceed within one year in order to ascertain the amount of duty payable, otherwise he must revoke the direction.

the name of, belonging to or in the possession of any person who may be liable for duty;

to hold such property, security, muniment or evidence of title or interest, safety deposit box or other repository, or such part thereof as is mentioned in such direction until the Treasurer in writing revokes such direction.

Duty of
Treasurer
to proceed;
duration of
stop-order.

(2) The Treasurer shall, upon giving such direction, proceed with due dispatch in order that the amount of duty, interest and penalties may be ascertained, and unless within one year after giving such direction the Treasurer appoints a commissioner under section 26, serves a statement as provided by subsection 1 of section 31 or commences an action under section 34 and gives notice thereof to the person to whom the direction was given, he shall, at the end of such year, revoke such direction.

Treasurer
may modify.

(3) The Treasurer may at any time modify any such direction.

Treasurer's
statement.

31.—(1) (a) Where as a result of information obtained by the Treasurer under section 12, 25 or 26 or from any other source or in any other manner, it appears that duty, interest or penalties are or may be due and payable he may serve any person by whom such duty, interest or penalties are claimed to be payable with a statement showing the amount of duty, interest and penalties so claimed to be payable and particulars as to the computation thereof.

(b) Where any person by whom duty or interest is claimed to be payable is deceased, such statement may be served on his personal representative.

Idem.

(2) Where service has been made under subsection 1, the Treasurer shall also serve a copy of such statement on any of the persons acting in the administration of the property passing on the death of the deceased or of any property in respect of which there is a disposition.

Notice of
appeal.

(3) Unless the duty, interest and penalties claimed in such statement are sooner paid, the person by whom such duty, interest or penalties are claimed to be payable shall within one month after being served with such statement, serve the Treasurer with notice of appeal setting out his objection to such statement and the reasons therefor and giving an address in Ontario for service.

Treasurer's
notice of
decision.

(4) The Treasurer shall within one month after the service of such notice of appeal serve the appellant with notice of his decision setting out therein that he confirms or amends such statement and the nature and particulars of any amendment.

SECTION 31. This section is new but adopts procedure similar to that contained in subsections 7 to 15 of section 30 of the present Act. It is designed to enable any person from whom duty is claimed, or the Treasurer, to have any disputed claim decided in the Supreme Court. Under the present Act it is only after an inquiry by a commissioner that this procedure can be adopted.

Notice of
dissatis-
faction.

(5) If the appellant is dissatisfied with the Treasurer's decision he shall within one month after the service of such notice of decision, serve the Treasurer with notice of dissatisfaction setting out therein any further facts, statutory provisions and reasons in support of his appeal as he may see fit.

Reply.

(6) The Treasurer shall within two months after the service of such notice of dissatisfaction serve the appellant with a reply confirming or amending the amount of duty, interest or penalties set out in such statement or in such notice of decision, and may set out therein the grounds upon which such reply is based.

Payment.

(7) Within one month after the service of such reply the appellant shall pay to the Treasurer such part as the Treasurer may require of the amount of duty, interest and penalties claimed to be payable by the appellant which are claimed to have become payable and shall furnish security, satisfactory to the Treasurer, for the payment of any such duty which has not become payable.

Costs on
filing
documents.

(8) Within ten days after compliance with the provisions of subsection 7 the appellant shall give security for costs by paying into court the sum of \$400 and shall also within such period of ten days file with the local registrar of the Supreme Court of Ontario for the county or district in which the deceased resided at the date of his death, or where the deceased died resident outside Ontario, with the registrar of such court, true copies of the following documents,—

1. Such affidavit required by subsection 1 or 2 of section 12 or such statement required to be filed under like provisions of any Act heretofore in force as has been filed.
2. Such affidavit of debts as has been filed.
3. Statement of Treasurer.
4. Notice of appeal.
5. Notice of decision.
6. Notice of dissatisfaction.
7. Reply.

Record;
procedure.

(9) (a) The documents so filed shall constitute the record and the proceedings shall thereupon become a cause in the Supreme Court of Ontario and may be set down or entered for trial by the appellant or by the Treasurer according to the rules of such court and shall thereafter be proceeded with in the same manner as an action in such court, and the practice and procedure of such court relating to actions to which His Majesty is a party, including any right of appeal, and the practice and procedure relating to appeals shall thereafter apply to such cause.

(b) Notwithstanding anything contained in the Rules of the Supreme Court of Ontario, the Treasurer or the appellant may at any time before the conclusion of the hearing of the cause amend the documents served by him once without leave.

(c) The cause shall be styled:

"In the matter of *The Succession Duty Act, 1939*, and in the matter of the estate of, deceased, and in the matter of, of the, of, in the County of, Appellant."

Enforcement
of judgment
or order.

(10) Every judgment or order given or made in any such cause may be enforced in the same manner and by the like process as a judgment or order given or made in an action in the Supreme Court of Ontario and if as the result of any order or judgment it appears that the appellant has overpaid the amount of duty, interest or penalties for which he is liable, the Lieutenant-Governor in Council shall, subject to any order as to costs, refund the amount of such overpayment to the appellant together with interest thereon at a rate not exceeding three per centum per annum from the date of the making of such overpayment to the date on which such amount is refunded.

Extension
of time.

(11) Where the deceased dies domiciled outside Ontario or where the appellant resides outside Ontario, the times limited by subsections 3, 5 and 7 shall be extended by the Treasurer for such period as may appear to him to be reasonable and proper, and in such case the period of extension shall be shown in the statement served pursuant to subsections 1 and 2.

Service,—
how effected.

(12) Service under this section may be effected personally or by mailing by prepaid registered post addressed to the Treasurer, Parliament Buildings, Toronto, Ontario, and to the appellant addressed to the address set out in his notice of appeal, as the case may be, provided that in the case of a statement to be served under subsections 1 and 2 such service may be effected personally or by mailing such statement by prepaid registered post addressed to the person to be served at his last known address.

Interpre-
tation,—
"appellant."

(13) In this section and in sections 32 and 33 "appellant" shall mean the person who serves notice of appeal.

Warrant.

32.—(1) If the appellant neglects or refuses to comply with the provisions of subsection 3, 5 or 7 of section 31, the Treasurer may issue a warrant in the form prescribed by the regulations directed to the sheriff of any county or district in which any property of the appellant is situate for the amount, other than penalties, claimed by the Treasurer to have become

SECTION 32. This section is new and is complementary to section 31. The method of collection provided by this section is similar to that provided in *The Corporations Tax Act* and other taxing statutes.

payable by the appellant in the statement served pursuant to subsection 1 of such section, or in the notice of decision served pursuant to subsection 4 of such section, where by such notice of decision the amount has been amended, or in the reply served pursuant to subsection 6 of such section where by such reply the amount has been further amended, together with interest thereon from the date of the issue of the warrant, and for the costs, expenses and poundage of the sheriff, and such warrant shall have the same force and effect as a writ of execution issued out of the Supreme Court of Ontario.

Non-compliance
by
applicant.

(2) If the appellant, having complied with the provisions of subsection 7 of section 31, neglects or refuses to comply with the provisions of subsection 8 of such section, he shall be deemed to have admitted all amounts claimed by the Treasurer, and the amount paid pursuant to subsection 7 of such section shall be retained by the Treasurer, and the Treasurer may issue a like warrant as is mentioned in subsection 1 for such part of the amount, other than penalties, claimed by the Treasurer to have become payable by the appellant but which has not been so paid, and the Treasurer may realize any security given by the appellant for the balance of the amount claimed, and if the appellant has paid all the amount claimed by the Treasurer to have become payable, the amount, if any, paid into court as security for costs shall be paid out to the appellant.

Default by
Treasurer.

33.—(1) If the Treasurer fails to comply with the provisions of subsection 4 or 6 of section 31, the appellant may, by complying with the remaining provisions of such section, proceed to trial.

Discontinuance
by Treasurer.

(2) The Treasurer may at any time prior to compliance by the appellant with subsection 7 of section 31 serve on the appellant a notice of discontinuance stating that he withdraws the statement served pursuant to subsection 1 of such section and any subsequent proceedings taken by him under such section, and such withdrawal shall not limit or affect his right to proceed with or to exercise all or any of the powers, rights and remedies, including those mentioned in section 31, conferred by this Act.

Further
duty.

(3) Notwithstanding any judgment given or order made in any cause under section 31 or in any action under this Act, if it shall appear to the Treasurer that any duty, interest or penalties are payable other than the duty, interest and penalties claimed by the Treasurer in the proceedings leading to such judgment or order, such other amounts of duty, interest and penalties may be collected in any manner provided by this Act, and the Treasurer may proceed with or exercise

SECTION 33. This section is new and is complementary to section 31.

all or any of the powers, rights and remedies, including those mentioned in section 31, conferred by this Act.

Recovery of
duty and
interest by
action.

34.—(1) Notwithstanding anything contained in this or any other Act, any duty and interest payable under the provisions of this Act and any penalties imposed under sections 12 and 13 of this Act may be recovered with costs as a debt due to His Majesty represented by the Treasurer from any person liable therefor by action in any court of competent jurisdiction.

Discovery.

(2) In any cause under section 31 or in any action under this Act any person or any officer or servant of any corporation, whether or not such person or corporation is a party to such cause or action, may be examined upon oath and shall make production upon oath of any documents, records or things which may be in the possession or under the control of such person or corporation in the same manner as a party to an action in the Supreme Court of Ontario may be required to attend for examination and to make production, provided that this subsection shall not apply to the Treasurer or any officer or servant of the Crown.

Proviso.

False
statements.

35. No person shall make any false statement in any return, instrument, letter, note, telegram or other document required by, filed with, mailed or furnished to the Treasurer or any officer or employee of the Government of Ontario in connection with any of the provisions of this or of any Act heretofore in force relating to duty, not under oath or affirmation or in a statutory declaration.

Preservation
of records.

36. No executor or trustee in Ontario having in his custody any books, records, memoranda, documents or papers relating to any property passing on the death of the deceased or to any disposition, where the aggregate value exceeds \$50,000, shall, without the consent in writing of the Treasurer, destroy, mutilate, deface or alter, or cause or permit the destruction, mutilation, defacement or alteration of, or remove or cause or permit the removal from Ontario of, any such books, records, memoranda, documents or papers.

Penalty for
certain
offences.

37. Every person who fails to comply with the provisions of subsection 1 or 2 of section 28, section 29, subsection 1 of section 30, section 35 or 36 shall be guilty of an offence and shall, for each offence, be liable to a penalty not exceeding \$10,000 or to imprisonment for a period not exceeding two years, or to both fine and imprisonment.

Certificate
of discharge.

38. When an amount purporting to be in full payment of the duty levied on property situate in Ontario or on any person to whom a disposition of such property is made, with respect to such disposition, has been paid together with any

SECTION 34. This section takes the place of section 28 of the present Act. There is no change in principle.

SECTION 35. This section takes the place of section 38 of the present Act. There is no change in principle.

SECTION 36. This section takes the place of section 43 of the present Act and is extended to include the removal from Ontario of such books, etc., as are mentioned therein.

SECTION 37. This is the general penalty section and provides a maximum fine of \$10,000 and a maximum imprisonment of two years for the offences referred to therein whereas there is no uniformity of penalties for such offences under the present Act.

SECTION 38. This section takes the place of section 23, subsection 9 of the present Act and is similar in principle.

interest on such duty, the Treasurer shall, upon request, give a certificate discharging such property from any lien or charge for duty and interest.

Treasurer's
powers to
proceed.

39. Whether or not any amount purporting to be on account or in full payment of any duty, interest or penalties has been paid or any Treasurer, officer or servant of the Crown has at any time received or acknowledged to have received any amount purporting to be on account or in full payment of any duty, interest or penalties due and payable under this or any Act in force at the date of death of the deceased, the Treasurer may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 31, conferred by this Act for the purpose of collecting any duty, interest or penalties which should have been paid under this Act or under the provisions of any Act in force at the date of death of the deceased which are by this Act made applicable.

Where no
liability for
duty after
six years.

40. Where the material and information furnished to the Treasurer is full and true in all respects and contains all facts necessary for the purposes of this Act, then notwithstanding anything contained in this or any other Act, no claim shall be made against any person for any duty, interest and penalties for which such person is liable after the expiration of six years from the date of payment to the Treasurer of an amount purporting to be in full settlement of such duty, interest and penalties or of the balance thereof, provided that nothing contained in this section shall limit or affect the exercise of any of the powers conferred by sections 25, 26, 30 and 39.

Proviso.

Powers may
be delegated.

41. Any of the powers and duties conferred on the Treasurer by this Act may be delegated by him to the Deputy Provincial Treasurer and the other officials of his Department, or any of them, who may act for him in his place and stead.

Secrecy.

42.—(1) All information and material furnished to or received by the Treasurer or any officer or servant of the Crown under the provisions of this Act shall be confidential and no such person shall communicate any such information to or allow access to or inspection of such material by any person not legally entitled thereto.

Where
subsection 1
not to apply.

(2) Subsection 1 shall not apply to the registrar of any surrogate court or any person employed in the office of any such registrar.

Penalty.

(3) Every person who violates any of the provisions of subsection 1 shall be guilty of an offence and liable to a penalty not exceeding \$200.

Regulations.

43. The Lieutenant-Governor in Council may make regulations,—

SECTION 39. This section takes the place of section 34 of the present Act and is similar in principle.

SECTION 40. This section is new. Under its provisions there is no liability after six years from the date of payment where the returns to the Treasurer contain all necessary information.

SECTION 41. This section takes the place of section 43c of the present Act. There is no change.

SECTION 42. This section takes the place of section 39 of the present Act. There is no change in principle.

SECTION 43. This section takes the place of section 31 of the present Act.

- (a) prescribing forms and providing for the use thereof;
- (b) prescribing the amount, form and manner in which security shall be furnished; and
- (c) generally for the carrying out of the provisions of this Act.

Penalties,—
how recover-
able.

44. The penalties imposed under subsection 4 of section 8, subsection 2 of section 9, subsection 2 of section 24, section 37 and subsection 3 of section 42 may be recovered under *The Summary Convictions Act*.

Rev. Stat.,
c. 136.

Remission
of penalties.

45. The Lieutenant-Governor in Council may remit in whole or in part any of the penalties imposed by this Act.

Special
remission
of duty.

46. Where the deceased dies from wounds inflicted, accident occurring or disease contracted within twelve months before death while in the active naval, military or air service of His Majesty, the Treasurer may, if he thinks fit, remit the whole or any part of the duty for which the husband, wife, father, mother, child, son-in-law, daughter-in-law, brother or sister of the deceased is liable.

Application
of Act.

47.—(1) This Act, except section 40, shall apply and have effect where the deceased died on or after the 1st day of July, 1892, provided that where the deceased died on or after the 1st day of July, 1892, and before the coming into force of this Act,—

Proviso.

(a) the provisions of this Act,—

- (i) levying duty on or making persons or property subject to or liable for duty;
- (ii) relating to rates of duty;
- (iii) relating to exemptions from duty of property, transmissions, dispositions or persons; and
- (iv) relating to aggregate value,

shall not apply and the provisions of any Act in force at the date of death of the deceased,—

- (ai) levying duty on or making persons or property subject to or liable for duty;
- (aii) relating to rates of duty;
- (aiii) relating to exemptions from duty of property, transmissions, dispositions or persons; and

SECTION 44. This section takes the place of section 41 of the present Act. It is to be noted that the provisions of the present Act excluding the operation of section 18 of *The Judicature Act* and section 5 of *The Fines and Forfeitures Act*, are not continued.

SECTION 45. This section is the same as section 42 of the present Act.

SECTION 46. This section is similar to section 8 of the present Act. It is to be noted, however, that its provisions have been extended to include members of His Majesty's air force.

SECTION 47. This section makes the law at date of death relating to liability for duty, rates of duty, exemptions and aggregate value apply, and provides the procedure for ascertaining what the duty should have been according to the law at the date of death.

(aiv) relating to aggregate value,

shall, subject to clauses *b*, *c*, *d* and *e* and subsection 2, apply notwithstanding the repeal of such Act;

- (b) the provisions of any Act in force at the date of death of the deceased levying duty on or making subject to or liable for duty any property passing on the death of the deceased or deemed by the provisions of such Act to be property passing on the death shall be read so as not to have the effect of levying duty on or making subject to or liable for duty any such property which was not situate in Ontario at the date of death of the deceased and any such provisions, which are by this Act made applicable, shall not have the effect of levying duty on or making subject to or liable for duty any such property which was not situate in Ontario at the date of the coming into force of this Act;
- (c) the provisions of any Act in force at the date of death of the deceased levying duty on or making subject to or liable for duty any transmission or any person to whom there is any transmission, shall be read so as not to have the effect of levying duty on or making subject to or liable for duty any transmission where the person to whom there is such transmission was not resident or domiciled in Ontario at the date of death of the deceased, or of levying duty on or making subject to or liable for duty any person to whom there is any transmission, with respect to such transmission, who was not resident or domiciled in Ontario at the date of death of the deceased, and any such provisions, which are by this Act made applicable, shall not have the effect of levying duty on or making subject to or liable for duty any such transmission or person, with respect to such transmission, where such person or the person to whom there is such transmission was not resident or domiciled in Ontario at the date of the coming into force of this Act;
- (d) the provisions of any act in force at the date of death of the deceased levying duty on or making subject to or liable for duty any disposition or any person to whom any disposition is made shall be read so as not to have the effect of levying duty on or making subject to or liable for duty any disposition where the person to whom such disposition is made was not resident in Ontario at the date of death of the deceased, or of levying duty on or making

subject to or liable for duty any person to whom any disposition is made, with respect to such disposition, who was not resident in Ontario at the date of death of the deceased, and any such provisions, which are by this Act made applicable, shall not have the effect of levying duty on or making subject to or liable for duty any such disposition or person, with respect to such disposition, where such person or the person to whom such disposition is made was not resident in Ontario at the date of the coming into force of this Act; and

- (e) the provisions of any Act in force at the date of death of the deceased creating an obligation by any person to disclose property passing on the death of the deceased or deemed by the provisions of such Act to be property passing on the death and to disclose dispositions and imposing penalties for failure to disclose such property or dispositions shall apply notwithstanding the repeal of such Act, provided that such provisions shall not have any wider application in respect of the property or dispositions required to be disclosed by any person or in respect of any person so required to disclose such property or dispositions or in respect of any person on whom a penalty is imposed for failure to disclose any such property or dispositions, than the provisions of this Act.

Application
of s. 2,
subs. 5,
cl. g.

- (2) Where the deceased died on or after the 3rd day of April, 1934, in determining aggregate value allowance shall not be made for the taxes mentioned in clause g of subsection 5 of section 2.

Saving
Treasurer's
powers.

- (3) This section shall not limit the exercise of any of the powers conferred on the Treasurer by sections 25, 26, 30 and 39.

Rev. Stat.,
c. 26;
1934, c. 55,
s. 26;
1935, c. 67,
s. 11;
1937, c. 3,
s. 19;
1937 (2nd
sess.), c. 1;
1938, c. 37,
s. 24,
repealed.

48. *The Succession Duty Act*, being chapter 26 of the Revised Statutes of Ontario, 1937, except section 47 thereof, section 26 of *The Succession Duty Act*, 1934, section 11 of *The Succession Duty Amendment Act*, 1935, section 19 of *The Succession Duty Amendment Act*, 1937, *The Succession Duty Amendment Act*, 1937, No. 2, and section 24 of *The Statute Law Amendment Act*, 1938, are repealed.

Commence-
ment of Act.

49. This Act shall come into force on the day upon which it receives the Royal Assent.

Short title.

50. This Act may be cited as *The Succession Duty Act*, 1939.

SECTION 48. This section repeals former Succession Duty Acts which are replaced by this Bill.

BILL

The Succession Duty Act, 1939

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CONANT

No. 1

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL
The Succession Duty Act, 1939.

MR. CONANT

No. 1

1939

BILL

The Succession Duty Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation,—

1. In this Act,—

“aggregate
value”

(a) “aggregate value” shall mean,—

(i) the value at the date of death of the deceased of the property wherever situate passing on his death; and

(ii) the value of all dispositions wherever made where such dispositions are made on or after the 1st day of July, 1892;

less the debts, incumbrances and other allowances authorized by subsection 5 of section 2 and less the exemptions authorized by section 4;

“beneficial
interest”

(b) “beneficial interest” shall include any ownership and any interest other than that of a trustee or executor, and any expression of like import shall have a like meaning;

“business”

(c) “business” shall mean partnership, firm, syndicate or other unincorporated organization;

“child”

(d) “child” shall mean lawful child of the deceased, lineal descendant of any such child born in lawful wedlock, person adopted while under the age of twelve years by the deceased, person to whom the deceased during the infancy of any such person stood in *loco parentis* for a period of not less than five years, or lineal descendant of any such adopted child or person;

“company”

(e) “company” shall mean corporation or other incorporated organization;

(f) "disposition" shall mean,—

"disposi-
tion"

- (i) any means whereby any property passes or is agreed to be passed, directly or indirectly, from the deceased during his lifetime to any person;
- (ii) any means whereby any person is benefited, directly or indirectly, by any act of the deceased during the lifetime of the deceased;
- (iii) any allocation, assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer or waiver of or any agreement to allocate, assign, deliver, dispatch, give, mail, pay, release, send, surrender, transfer or waive, during the lifetime of the deceased, any property of any business or company in which the interest of the deceased or his agent or nominee was at the time of such allocation, assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer, waiver or agreement, alone or added to that of any member of the family of the deceased, more than fifty per centum, directly or indirectly, of the whole, or any property of any business or company in which the interest of any such first mentioned business or company was more than fifty per centum, directly or indirectly, of the whole;
- (iv) any payment during the lifetime of the deceased to any person as a result of the creation of a trust by the deceased, exclusive of the payment of any income derived from any property in which such person had the beneficial interest;
- (v) any payment to or enjoyment by any person during the lifetime of the deceased as a result of any assignment, giving, release, surrender, transfer or waiver of or agreement to assign, give, release, surrender, transfer or waive by the deceased, any right to receive payment of any annuity or income or the right to enjoy any estate or interest for life or term of years; or
- (vi) any payment during the lifetime of the deceased to any person as a result of any arrange-

ment effected by the deceased in his lifetime for any annuity, income or other periodic payment, exclusive of the payment of any income derived from any property in which such person had the beneficial interest;

without consideration in money or money's worth or for partial consideration in money or money's worth to the extent by which the value of the property or benefit exceeds the value of such partial consideration, and such means shall include,—

- (ai) any assignment, delivery, dispatching, giving, mailing, payment, release, sending, surrender, transfer or waiver of any property;
- (aⁱⁱ) any agreement to assign, deliver, dispatch, give, mail, pay, release, send, surrender, transfer or waive any property;
- (aⁱⁱⁱ) any creation of trust; and
- (a^{iv}) any contribution of any property of the deceased to a joint tenancy where the deceased is one of the joint tenants, to the extent of the value of the property or part of the property taken or converted during the lifetime of the deceased by any of the other joint tenants for the use or benefit of such other joint tenants or any one of them,

Proviso.

provided that marriage shall not be deemed to constitute consideration for any disposition;

"dutiable value"

- (g) "dutiable value" of any property situate in Ontario passing on the death of the deceased, "dutiable value" of a transmission, or "dutiable value" of a disposition made in Ontario, shall mean, respectively, the value of such property at the date of death of the deceased, the value of such transmission, and the value of such disposition, after allowance has been made for the debts, incumbrances and other allowances authorized by and in accordance with subsection 5 of section 2;

"executor"

- (h) "executor" shall include administrator and administrator with the will annexed;

"interest in expectancy"

- (i) "interest in expectancy" shall include an estate, income or interest, in remainder or reversion and any other future interest whether vested or contingent, but shall not include a reversion expectant upon the determination of a lease;

- (j) "member of the family" and any expression of like import shall mean,— "member of the family"
- (i) child;
 - (ii) son-in-law or daughter-in-law of the deceased;
 - (iii) person adopted under *The Adoption Act* by Rev. Stat., c. 218. the deceased or the spouse or any lawful descendant of such person;
 - (iv) husband or wife of the deceased;
 - (v) father, mother or any brother or sister of the deceased or any lawful descendant of any such brother or sister;
 - (vi) any brother or sister of the father or mother of the deceased or any lawful descendant of any such brother or sister;
 - (vii) the father, mother or any brother or sister of the husband or wife of the deceased or any lawful descendant of any such brother or sister; or
 - (viii) any grandfather or grandmother of the deceased;
- (k) "money" shall include bill of exchange, cheque, "money" deposit receipt, interest coupon, money order, promissory note and any other like instrument;
- (l) "passing on the death" shall mean passing either "passing on the death" immediately on the death or after an interval, either certainly or contingently and either originally or by way of substitute limitation;
- (m) "person to whom a disposition is made" and any expression of like import shall mean person who "person to whom a disposition is made" benefits by a disposition;
- (n) "person to whom there is a transmission" and any expression of like import shall mean person who "person to whom there is a transmission" benefits by a transmission;
- (o) "Property in respect of which a disposition is made" and any expression of like import shall include any "Property in respect of which a disposition is made" property into which such property has become directly or indirectly converted and any property

which, exclusive of income, has been derived from such property;

"property passing."

(p) "property passing on the death of the deceased" and any expression of like import shall include,—

Property held jointly.

(i) any property held jointly by the deceased and one or more persons and payable to or passing to the survivor or survivors, except that part of such property which is shown to the satisfaction of the Treasurer to have been contributed by the survivor or survivors, provided that where the joint tenancy or holding is created by a person other than the deceased and the survivor or survivors, such property shall be deemed to have been contributed to equally by the deceased and the survivor or equally by the deceased and each of the survivors;

Proviso.

Annuity.

(ii) any annuity, income or other interest purchased or in any manner provided by the deceased either by himself alone or in concert or by arrangement with any other person to the extent of the interest therein accruing or arising on the death of the deceased;

Insurance on deceased's life.

(iii) that portion of the money payable as a result of the death of the deceased under a contract of insurance as is in the same ratio to the whole that the amount of the premiums paid by the deceased on such contract bears to the total amount of the premiums paid;

Interest of deceased in insurance.

(iv) the interest of the deceased in a contract of insurance which provides for the payment of money as a result of the death of a person other than the deceased;

Insurance payable to business or company.

(v) any money payable as a result of the death of the deceased under a contract of insurance to any business or company by which the deceased was employed or with which he was associated or in which he was interested, to the extent of any part of such money not paid to or paid to and not thenceforward retained by such business or company for its own use and benefit;

Interest of business in insurance.

(vi) that portion of the interest of any business or company mentioned in subclause v in a

contract of insurance which provides for the payment of money as a result of the death of a person other than the deceased, which is paid to any member of the family of the deceased;

- (vii) any property over which the deceased had at the time of his death a general power of appointment either by instrument *inter vivos* or by will or both, including the powers exercisable by a tenant in tail whether in possession or not, but exclusive of any power exercisable in a fiduciary capacity not created by the deceased, or as mortgagee, and whether or not concurrence of any other person is required, and provided that money which the deceased has a general power to charge on property shall be deemed to be property of which he has the power to dispose; Property over which deceased had power of disposal. Proviso.

- (viii) any property passing under any past or future settlement, including any trust, whether expressed in writing or otherwise and if contained in a deed or other instrument effecting the settlement, whether such deed or other instrument was made for valuable consideration or not, as between the settlor and any other person, made by deed or other instrument not taking effect as a will, whereby an interest in such property or the proceeds of sale thereof for life, or any other period determinable by reference to death, is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right by the exercise of any power to restore to himself, or to reclaim the absolute interest in such property, or the proceeds of sale thereof, or to otherwise resettle the same or any part thereof; Property passing under settlement, etc.

- (ix) any property in respect of which a disposition is made in Ontario on or after the 1st day of July, 1892, to any person who is not resident in Ontario at the date of death of the deceased, which at the date of death of the deceased was situate in Ontario and was owned by the person to whom such disposition is made; Property,—disposition in Ontario.

- (x) any property in respect of which a disposition is made outside Ontario on or after the 1st day of July, 1892, to any person who is not Property,—disposition outside Ontario.

resident in Ontario at the date of death of the deceased, which at the date of death of the deceased was situate in Ontario and was owned by the person to whom such disposition is made, and where the deceased was domiciled in Ontario at the time the disposition was made and at the date of his death; and

Dower and
curtesy.

(xi) any right, interest or estate in dower or by curtesy to which the wife or husband of the deceased may be entitled;

"regulations"

(g) "regulations" shall mean regulations made under the provisions of this Act;

"security"

(r) "security" shall include bonds, debentures, guaranteed investments, shares, stocks, rights to subscribe for or purchase shares or stocks, rights to royalties, syndicate units and anything designated as a security by the regulations;

"transmission"

(s) "transmission" shall mean the passing on the death of any person domiciled in Ontario to any person resident or domiciled in Ontario at the date of death of the deceased, of any personal property situate outside Ontario at the date of such death including such of the personal property mentioned in sub-clauses i to viii of clause *p* as is situate outside Ontario at such date; and

"Treasurer."

(t) "Treasurer" shall mean Treasurer of Ontario.

2.—(1) For the purposes of this Act,—

Value of
listed
securities.

(a) the value of any security which is listed on any stock exchange, or if not so listed, on which a price or quotation is obtainable from financial journals, recognized financial reports or registered brokers, shall be the closing price or quotation of such security on the day as of which such value is to be determined, or if there is no closing price or quotation on such day, then on the last preceding day on which there is a closing price or quotation;

Value of
unlisted
securities.

(b) the value of any security which is not listed or on which no price or quotation is obtainable as provided in clause *a* shall be the value deduced from such records, material, information, financial statements or things as may be relevant thereto;

- (c) the value of any business or of any interest in any business shall be the value deduced from such records, material, information, financial statements or things as may be relevant thereto; ^{Value of business.}
- (d) the value of a disposition shall be the value at the date of death of the deceased of the property in respect of which such disposition is made, provided that,— ^{Value of disposition.}
- Proviso.
- (i) if such property has been sold for or converted into money during the lifetime of the deceased, the amount of such money shall be the value of such disposition;
- (ii) if the disposition is of money, the amount of such money shall be the value of such disposition;
- (iii) if the disposition is a remission of a debt, the amount of such debt at the date of such remission shall be the value of such disposition; and
- (iv) if the disposition is a disposition of the right to enjoy as mentioned in subclause v of clause f of section 1, the value of such right as at the date of such disposition shall be the value of such disposition; and
- (e) the value of a transmission shall be the value at the date of death of the deceased of the property in respect of which there is a transmission. ^{Value of transmission.}

(2) Notwithstanding anything contained herein, in valuing any security under clause *b* of subsection 1 or any business or any interest in any business under clause *c* of subsection 1, an allowance shall not be made for wages, salaries or remuneration paid or due to any member of the family of the deceased by any business or company in which the interest of the deceased, or his agent or nominee, was alone or added to that of any member of the family of the deceased, more than fifty per centum, directly or indirectly, of the whole, except such part thereof as the Treasurer may deem reasonable and proper. ^{No allowance for wages.}

(3) In valuing any property in respect of which a disposition is made,— ^{Variance in value of property.}

- (a) where such property was subject to incumbrance at the time such disposition was made and such

incumbrance is in existence at the date of death of the deceased; or

- (b) where there was partial consideration as mentioned in clause *f* of section 1;

and the value of such property has varied between the time such disposition was made and the date of such death, the value or amount of such incumbrance or the value or amount of such partial consideration shall be deemed to vary in like proportion.

Valuation of annuities, etc.

- (4) Every annuity, term of years, life estate, income or other estate and any interest in expectancy shall be valued according to such rule, method and standard of mortality and of value and at such rate of interest as the Lieutenant-Governor in Council may determine.

Aggregate value and dutiable value.

- (5) In determining aggregate value and in determining dutiable value allowance shall be made for reasonable funeral expenses for the deceased, for debts and incumbrances incurred or created by the deceased *bona fide* and for full consideration in money or money's worth wholly for his own use and benefit, for surrogate court fees and for solicitor's fees for obtaining probate or letters of administration to an amount not exceeding \$100, and all debts and incumbrances for which allowance is made shall be deducted from the value of the land or other subject of property liable thereto, but allowance shall not be made,—

- (a) for any debt in respect of which there is a right to reimbursement except such part thereof for which reimbursement cannot be obtained;
- (b) more than once for the same debt or incumbrance charged upon different properties;
- (c) save as aforesaid, for the expense of the administration of the property or the execution of any trust created by the will of the deceased or by any instrument made by him during his lifetime;
- (d) for any debt or incumbrance or any part thereof which by due process of law cannot be realized out of any property;
- (e) for any wages, salaries or other remuneration due by the deceased to any member of his family, except such part of such wages, salaries or other remuneration as the Treasurer may deem reasonable and proper;

- (f) for any part of any debt not actually and *bona fide* paid or intended to be paid;
- (g) for any debt for taxes due and payable more than two years prior to the date of death of the deceased, unless such debt is paid or settled within six months after such date; or
- (h) for any debt not recoverable by reason of *The Limitations Act* or any other statute of limitations. Rev. Stat.,
c. 118.

3. No duty shall be levied on,—

Where no
duty to be
levied.

- (a) any property situate in Ontario passing on the death of the deceased to any one person where the value of all the property so passing to such person does not exceed \$500;
- (b) any person to whom there is a transmission, with respect to such transmission, where the value of all transmissions to such person does not exceed \$500;
- (c) any person to whom a disposition is made, with respect to such disposition, where the value of all dispositions to such person does not exceed \$500;
- (d) any property situate in Ontario passing on the death of the deceased to any one person where such property consists wholly of an annuity not exceeding \$100, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100;
- (e) any person to whom there is a transmission, with respect to such transmission, where all the property in respect of which there are transmissions to such person consists wholly of an annuity not exceeding \$100, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100;
- (f) any person to whom a disposition is made, with respect to such disposition, where all the property in respect of which dispositions to such person are made consists wholly of an annuity not exceeding \$100, or of an estate or interest for life or for a term in any property the yearly income from which does not exceed \$100;
- (g) any property situate in Ontario passing on the death of the deceased to any one of the persons to

Proviso.

whom subsection 3 of section 6 applies, such person to whom there is a transmission and such person to whom any disposition is made, where the value of all such property, transmissions and dispositions does not exceed \$1,000, provided such person was in the employ of the deceased for a period of at least five years immediately prior to the death of the deceased; or

- (h) any money payable in Ontario as a result of the death of the deceased under a contract of insurance issued by any insurance company having its head office in Ontario where the policy was situate outside Ontario at the death of the deceased and the deceased was domiciled outside Ontario at the date such contract was made and at the date of his death,

Proviso.

provided that,—

- (i) the total amount in respect of which no duty shall be levied under clauses *a*, *b* and *c* shall not exceed \$500;
- (ii) the total amount in respect of which no duty shall be levied under clauses *d*, *e* and *f* shall not exceed an annuity or yearly income of \$100; and
- (iii) where by reason of clauses *d*, *e* and *f* no duty is levied, clauses *a*, *b* and *c* shall not apply.

Where no duty to be levied and what not to be included in aggregate value.

4.—(1) No duty shall be levied on any of the following property, nor on any person to whom there are any transmissions of any of the following property, with respect to such transmissions, nor on any person to whom any of the following dispositions are made, with respect to such dispositions, and such property and dispositions shall not be included in the aggregate value nor included for the purpose of determining any rate of duty,—

- (a) any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario;
- (b) any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work solely in Ontario, to an amount not exceeding fifty per centum in value of the property passing on the death of the deceased after making the allowances under subsection 5 of section 2;

- (c) any disposition for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario to the extent of that portion in value of the property in respect of which the disposition is made as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the Treasurer may determine;
- (d) that portion of any property devised or bequeathed by the deceased for religious, charitable or educational purposes to any religious, charitable or educational organization which carries on its work both in and outside Ontario as is in the same ratio to the whole that its expenditures for carrying on its work in Ontario bear to its total expenditures during such period as the Treasurer may determine, to an amount not exceeding fifty per centum in value of the property passing on the death of the deceased after making the allowances under subsection 5 of section 2;
- (e) any property devised or bequeathed by the deceased to and any disposition to the Dominion of Canada, the Province of Ontario or any municipality in Ontario,
- (f) any disposition for necessities or education to or for any member of the family of the deceased where it is shown to the satisfaction of the Treasurer that such member was dependent in whole or in part on the deceased for such necessities or education;
- (g) any disposition to the husband, wife, father, mother or any brother, sister, son, daughter, son-in-law or daughter-in-law of the deceased or any person adopted while under the age of eighteen years by the deceased under *The Adoption Act*, made more than ten years before the date of death of the deceased, where actual and *bona fide* enjoyment and possession of the property in respect of which the disposition is made, shall have been immediately assumed by the person to whom the disposition is made and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntarily or by contract or otherwise, provided that this clause shall not apply to any disposition resulting in the making of periodic payments, except such payments as are made more than ten years before the date of death of the deceased;

Rev. Stat.,
c. 218.

Proviso.

(h) any disposition to any person made more than thirty years before the date of death of the deceased, where actual and *bona fide* enjoyment and possession of the property in respect of which the disposition is made, shall have been immediately assumed by the person to whom the disposition is made and thenceforward retained to the entire exclusion of the deceased or of any benefit to him whether voluntarily or by contract or otherwise, provided that this clause shall not apply to any disposition resulting in the making of periodic payments, except such payments as are made more than thirty years before the date of death of the deceased;

Proviso.

(i) any money paid to or enjoyed by any member of the family of the deceased on or after the death of the deceased out of or in respect of any pension fund or scheme of general application to employees by reason of the employment of the deceased by the Dominion of Canada, the Province of Ontario or any municipality in Ontario;

(j) any non-commutable annuity, income or periodic payment effected in any manner other than by will or testamentary instrument and paid for by the deceased during his lifetime, and paid to or enjoyed by the wife or dependent father or mother or any dependent brother, sister or child of the deceased after the death of the deceased, to the extent of \$1,200 per annum with respect to any one person and to the extent of \$2,400 per annum in the aggregate; and

(k) any property devised or bequeathed by the deceased to and any disposition to The Canadian National Institute for the Blind, The Canadian Red Cross Society or any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.

Meaning of religious, charitable, educational.

(2) For the purposes of subsection 1 the Treasurer may in his absolute discretion determine whether any purpose or organization is a religious, charitable or educational purpose or organization within the meaning of clause *a, b, c* or *d* of subsection 1.

What duty levied on.

5. Subject to sections 3 and 4, on the death of any person whether he dies domiciled in Ontario or elsewhere,—

(a) where any property situate in Ontario passes on his death, duty shall be levied on such property in accordance with the dutiable value thereof;

- (b) where there is any transmission, duty shall be levied on the person to whom there is such transmission, with respect to such transmission, in accordance with the dutiable value thereof;
- (c) where any disposition, other than of realty situate outside Ontario, is made in Ontario on or after the 1st day of July, 1892, to any person who is resident in Ontario at the date of death of the deceased, duty shall be levied on such person, with respect to such disposition, in accordance with the dutiable value thereof;
- (d) where any disposition of any personal property, other than the property mentioned in subclauses ix and x of clause *p* of section 1, is made outside Ontario on or after the 8th day of March, 1937, to any person who is resident in Ontario at the time such disposition is made and at the date of death of the deceased and the deceased was domiciled in Ontario at the time such disposition is made and at the date of his death, duty shall be levied on the person to whom such disposition is made, with respect to such disposition, in accordance with the value thereof.

6.—(1) The duty levied by this Act shall be at the following ^{Rates of} rates, where the person who benefits by any property passing ^{duty,—} to him on the death of the deceased or to whom a disposition ^{preferred.} is made is the father, mother, husband, wife or a grandfather, grandmother, child, son-in-law or daughter-in-law of the deceased, and the aggregate value,—

- (a) exceeds \$25,000 and does not exceed \$50,000—1 per centum plus $\frac{1}{1000}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$25,000;
- (b) exceeds \$50,000 and does not exceed \$75,000—2½ per centum plus $\frac{1}{1000}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$50,000;
- (c) exceeds \$75,000 and does not exceed \$100,000—3½ per centum plus $\frac{1}{1000}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$75,000;
- (d) exceeds \$100,000 and does not exceed \$150,000—5 per centum plus $\frac{1}{1000}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$100,000;

- (e) exceeds \$150,000 and does not exceed \$200,000— $5\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$150,000;
- (f) exceeds \$200,000 and does not exceed \$300,000—6 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$200,000;
- (g) exceeds \$300,000 and does not exceed \$400,000— $6\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$300,000;
- (h) exceeds \$400,000 and does not exceed \$500,000—7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$400,000;
- (i) exceeds \$500,000 and does not exceed \$600,000— $7\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$500,000;
- (j) exceeds \$600,000 and does not exceed \$700,000—8 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$600,000;
- (k) exceeds \$700,000 and does not exceed \$800,000— $8\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$700,000;
- (l) exceeds \$800,000 and does not exceed \$900,000—9 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$800,000;
- (m) exceeds \$900,000 and does not exceed \$1,000,000— $9\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$900,000;
- (n) exceeds \$1,000,000 and does not exceed \$5,000,000—10 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$10,000 by which the aggregate value exceeds \$1,000,000;
- (o) exceeds \$5,000,000—14 per centum;

and in addition where the amount of the value of all the

property which so passes to and of the value of all dispositions made to, any one of the persons to whom this subsection applies, after allowance has been made for the debts, incumbrances and other allowances authorized by and in accordance with subsection 5 of section 2,—

- (aa) exceeds \$50,000 and does not exceed \$75,000—
1½ per centum plus $\frac{2}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$50,000;
- (bb) exceeds \$75,000 and does not exceed \$100,000—
2 per centum plus $\frac{2}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$75,000;
- (cc) exceeds \$100,000 and does not exceed \$150,000—
2½ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$100,000;
- (dd) exceeds \$150,000 and does not exceed \$300,000—
3 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$3,000 by which the amount exceeds \$150,000;
- (ee) exceeds \$300,000 and does not exceed \$400,000—
3½ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$300,000;
- (ff) exceeds \$400,000 and does not exceed \$500,000—
4½ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$400,000;
- (gg) exceeds \$500,000 and does not exceed \$600,000—
5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$500,000;
- (hh) exceeds \$600,000 and does not exceed \$700,000—
5½ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$600,000;
- (ii) exceeds \$700,000 and does not exceed \$750,000—
6 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$700,000;
- (jj) exceeds \$750,000 and does not exceed \$800,000—
6½ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$750,000;
- (kk) exceeds \$800,000 and does not exceed \$900,000—
7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$800,000;
- (ll) exceeds \$900,000 and does not exceed \$1,000,000—

$7\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$900,000;

(*mm*) exceeds \$1,000,000 and does not exceed \$1,200,000—
—8 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,000,000;

(*nn*) exceeds \$1,200,000 and does not exceed \$1,400,000—
 $8\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,200,000;

(*oo*) exceeds \$1,400,000 and does not exceed \$1,600,000—
9 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,400,000;

(*pp*) exceeds \$1,600,000 and does not exceed \$1,800,000—
 $9\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,600,000;

(*qq*) exceeds \$1,800,000 and does not exceed \$2,000,000—
10 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$1,800,000;

(*rr*) exceeds \$2,000,000 and does not exceed \$2,200,000—
 $10\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$2,000,000;

(*ss*) exceeds \$2,200,000 and does not exceed \$2,400,000—
11 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,200,000;

(*tt*) exceeds \$2,400,000 and does not exceed \$2,600,000—
12 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,400,000;

(*uu*) exceeds \$2,600,000 and does not exceed \$2,800,000—
13 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,600,000;

(*vv*) exceeds \$2,800,000 and does not exceed \$3,000,000—
14 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$2,800,000;
and

(*vw*) exceeds \$3,000,000—15 per centum.

Rates of
duty,—
collaterals.

(2) The duty levied by this Act shall be at the following rates, where the person who benefits by any property passing to him on the death of the deceased or to whom a disposition is made is a lineal ancestor of the deceased, except the grandfather, grandmother, father or mother, or is a brother or sister of the deceased or a descendant of any such brother

or sister, or a brother or sister of the father or mother of the deceased or a descendant of any such brother or sister, and the aggregate value,—

- (a) exceeds \$10,000 and does not exceed \$30,000—5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$10,000;
- (b) exceeds \$30,000 and does not exceed \$60,000—7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$30,000;
- (c) exceeds \$60,000 and does not exceed \$100,000—10 per centum plus $\frac{5}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$60,000;
- (d) exceeds \$100,000 and does not exceed \$200,000—12 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the aggregate value exceeds \$100,000;
- (e) exceeds \$200,000 and does not exceed \$400,000—13 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$200,000;
- (f) exceeds \$400,000 and does not exceed \$600,000—14 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$400,000;
- (g) exceeds \$600,000 and does not exceed \$800,000—15 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$600,000;
- (h) exceeds \$800,000 and does not exceed \$1,000,000—16 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the aggregate value exceeds \$800,000;
- (i) exceeds \$1,000,000—17 per centum;

and in addition where the amount of the value of all the property which so passes to and of the value of all dispositions made to, any one of the persons to whom this subsection applies, after allowance has been made for the debts, incumbrances and other allowances authorized by and in accordance with subsection 5 of section 2,—

- (aa) exceeds \$10,000 and does not exceed \$60,000—

- $2\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$10,000;
- (bb) exceeds \$60,000 and does not exceed \$160,000—
3 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$60,000;
- (cc) exceeds \$160,000 and does not exceed \$200,000—
 $3\frac{1}{2}$ per centum plus $\frac{5}{100}$ of 1 per centum for each full \$4,000 by which the amount exceeds \$160,000;
- (dd) exceeds \$200,000 and does not exceed \$300,000—
4 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$200,000;
- (ee) exceeds \$300,000 and does not exceed \$350,000—
 $4\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$300,000;
- (ff) exceeds \$350,000 and does not exceed \$450,000—
5 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$350,000;
- (gg) exceeds \$450,000 and does not exceed \$500,000—
 $5\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$450,000;
- (hh) exceeds \$500,000 and does not exceed \$600,000—
6 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$500,000;
- (ii) exceeds \$600,000 and does not exceed \$700,000—
 $6\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$600,000;
- (jj) exceeds \$700,000 and does not exceed \$800,000—
7 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$700,000;
- (kk) exceeds \$800,000 and does not exceed \$900,000—
 $7\frac{1}{2}$ per centum plus $\frac{1}{100}$ of 1 per centum for each full \$2,000 by which the amount exceeds \$800,000;
- (ll) exceeds \$900,000 and does not exceed \$1,000,000—
8 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$1,000 by which the amount exceeds \$900,000;
- (mm) exceeds \$1,000,000 and does not exceed \$1,500,000—
9 per centum plus $\frac{1}{100}$ of 1 per centum for each full \$5,000 by which the amount exceeds \$1,000,000;

- (nn) exceeds \$1,500,000 and does not exceed \$2,000,000—
10 per centum plus $\frac{1}{100}$ of 1 per centum for each full
\$5,000 by which the amount exceeds \$1,500,000;
- (oo) exceeds \$2,000,000 and does not exceed \$2,500,000—
11 per centum plus $\frac{1}{100}$ of 1 per centum for each full
\$5,000 by which the amount exceeds \$2,000,000;
- (pp) exceeds \$2,500,000 and does not exceed \$3,000,000—
12 per centum plus $\frac{1}{100}$ of 1 per centum for each full
\$5,000 by which the amount exceeds \$2,500,000; and
- (qq) exceeds \$3,000,000—13 per centum.

(3) The duty levied by this Act shall be at the following ^{Rates of} rates, where the person who benefits by any property passing ^{duty,—} to him on the death of the deceased or to whom a disposition ^{strangers.} is made is a person other than those to whom subsections 1 and 2 apply, and the aggregate value,—

- (a) exceeds \$5,000 and does not exceed \$10,000— $7\frac{1}{2}$
per centum plus 1 per centum for each full \$1,000
by which the aggregate value exceeds \$5,000;
- (b) exceeds \$10,000 and does not exceed \$50,000— $12\frac{1}{2}$
per centum plus $\frac{5}{100}$ of 1 per centum for each full
\$800 by which the aggregate value exceeds \$10,000;
- (c) exceeds \$50,000 and does not exceed \$100,000—15
per centum plus $\frac{5}{100}$ of 1 per centum for each full
\$1,000 by which the aggregate value exceeds \$50,000;
- (d) exceeds \$100,000 and does not exceed \$200,000—
 $17\frac{1}{2}$ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$100,000;
- (e) exceeds \$200,000 and does not exceed \$300,000—
20 per centum plus $\frac{5}{100}$ of 1 per centum for each full
\$2,000 by which the aggregate value exceeds
\$200,000;
- (f) exceeds \$300,000 and does not exceed \$400,000—
 $22\frac{1}{2}$ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$300,000;
- (g) exceeds \$400,000 and does not exceed \$500,000—
25 per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$400,000;

- (h) exceeds \$500,000 and does not exceed \$600,000—
27½ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$500,000;
- (i) exceeds \$600,000 and does not exceed \$700,000—
30 per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$600,000;
- (j) exceeds \$700,000 and does not exceed \$800,000—
32½ per centum plus $\frac{5}{100}$ of 1 per centum for each
full \$2,000 by which the aggregate value exceeds
\$700,000; and
- (k) exceeds \$800,000—35 per centum.

Surtax.

(4) A surtax of fifteen per centum of the amount ascertained according to subsection 1, of twenty per centum of the amount ascertained according to subsection 2 and of twenty-five per centum of the amount ascertained according to subsection 3, shall be levied, added to and paid with such respective amounts as duty.

Allowance
for duty
paid else-
where on
same
death.

7. The Lieutenant-Governor in Council may provide that where estate, legacy or succession duty is paid in any jurisdiction other than Ontario on property in respect of which there is a transmission, with respect to which duty is levied, an allowance shall be made on account of the payment of such duty, provided that this section shall apply only to such other jurisdiction as makes a similar allowance with respect to the Province of Ontario.

Proviso.

Consent.

8.—(1) On the death of any person, whether he dies domiciled in Ontario or elsewhere, unless the consent in writing of the Treasurer is obtained,—

- (a) no bank, trust company, insurance company or other corporation, having its head office, principal place of business, office from which payments are made, register of transfers, or any place of transfer, in Ontario, shall deliver, assign, transfer or pay, or permit the delivery, assignment, transfer or payment of,—
 - (i) any property situate in Ontario in which the deceased, at the time of his death, had any beneficial interest; or
 - (ii) any money payable as a result of death under any contract of insurance either effected, contracted for or applied for by the deceased, or in which the deceased had at the time of his death any interest, where the debt resulting in the payment of such money was situate in

Ontario at the date of death of the deceased, provided that this subclause shall not apply to Proviso. any money payable as mentioned in clause *h* of section 3; and

- (b) no person in Ontario, other than a person acting in the capacity of administering the property passing on the death of the deceased, shall deliver, assign, transfer or pay or permit the delivery, assignment, transfer or payment of any property in which the deceased had at the time of his death any beneficial interest.

(2) Notwithstanding anything contained herein, any insurance company may make payment not exceeding \$1,100 due under any contract or contracts of insurance mentioned in subsection 1 without the consent of the Treasurer and where such payment exceeds \$600 notice of such payment shall be transmitted forthwith to the Treasurer. Payment to insurance policies, where no consent necessary.

(3) Notwithstanding anything contained herein, any one branch of any bank, trust company, insurance company or other corporation or any one person may pay to the survivor one-half or \$500, whichever is the lesser, of the money to which such survivor is entitled in a joint deposit account standing in the name of the deceased and any person, without the consent of the Treasurer and notice of such payment shall be transmitted forthwith to the Treasurer. Payment of joint accounts.

(4) Every bank, trust company, insurance company or other corporation and every other person who fails to comply with this section shall be guilty of an offence and shall, for each offence, incur a penalty of \$1,000 and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of any property dealt with in contravention of this section. Penalties.

9.—(1) No person shall, without the consent in writing of the Treasurer, open or permit the opening of any safety deposit box or other repository in Ontario or remove or permit the removal from Ontario of any such safety deposit box or other repository, or withdraw or permit the withdrawal of anything from any such safety deposit box or other repository where such safety deposit box or other repository stands in the name of the deceased either alone or jointly with any person, or in the name of any member of the family of the deceased either alone or jointly with any person or where the deceased or any member of his family had access or right of access, directly or indirectly, to any such safety deposit box or other repository. Safety deposit boxes.

(2) Every person who fails to comply with this section Penalties.

shall be guilty of an offence and shall, for each offence, incur a penalty of \$1,000 and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of anything withdrawn in contravention of this section.

Liability for
duty and
interest.

10.—(1) Every person resident in Ontario at the date of death of the deceased who benefits by any property situate in Ontario passing to him on the death of the deceased shall be liable for the duty levied on such property, together with such interest as may be payable thereon.

(2) Every person on whom duty is levied shall be liable for such duty, together with such interest as may be payable thereon.

Duty pay-
able to
Treasurer.

11. The duty levied by this Act shall be paid to the Treasurer.

Filing
affidavit.

12.—(1) Every person who benefits by any property situate in Ontario passing to him on the death of the deceased or to whom there is a transmission, or to whom a disposition is made, shall within three months after the death of the deceased, or within such further period as may be allowed by the Treasurer, make and file with the Treasurer an affidavit containing,—

- (a) an inventory of all the property passing to him on the death of the deceased and particulars of all dispositions made to him, of all the property passing on the death of the deceased and particulars of all dispositions made to any other person of which he has knowledge, and such inventory shall show the value of such property and dispositions; and
- (b) his name and the names of all such other persons, his and their places of residence and the degrees of relationship in which he and they stand to the deceased.

Filing in-
ventory, etc.,
before
probate.

(2) The applicant for probate, letters of administration or other grant, shall at the time of making application make and file with the surrogate registrar of the county or district in which the application is made, an affidavit containing,—

- (a) an inventory of all the property passing on the death of the deceased and particulars of all dispositions and such inventory shall show the value of such property and dispositions; and
- (b) the name of every person who benefits by any property passing on the death of the deceased or to

whom a disposition is made, the place of residence of such person and the degree of relationship in which such person stands to the deceased.

(3) Every person in Ontario who makes default in complying with subsection 1 or 2 shall incur a penalty of \$10 for each day during which the default continues. Penalty.

13. Every person in Ontario mentioned in subsections 1 and 2 of section 12 who fails to disclose to the Treasurer any property passing on the death of the deceased or any disposition which such person is required to disclose shall pay to the Treasurer as a penalty an amount equal to one hundred per centum of the amount of the duty levied on such property or with respect to the transmission of such property or with respect to such disposition, and in addition shall pay to the Treasurer as a further penalty the sum of \$1 per day for each full \$1,000 in excess of \$1,000 in value of such property or disposition up to \$10 per day for each day of the period commencing with the day on which an affidavit purporting to be the affidavit required by subsection 1 or 2 of section 12 was filed and ending on the day on which it becomes known to the Treasurer that such property or disposition was not so disclosed, provided that the amount of such last mentioned penalty shall not exceed the value of such property or disposition. Non-disclosure,—penalties therefor.

14.—(1) The Treasurer may accept security satisfactory to him for the payment of any duty. Security for duty.

(2) The Treasurer may allow interest at a rate not exceeding three per centum per annum upon the amount by which any cash security from time to time exceeds the amount of duty which has become payable. Interest on cash security.

15.—(1) Unless otherwise provided herein, duty shall be due at the death of the deceased and paid within six months thereafter and if the duty or any part thereof is paid within such period no interest shall be chargeable or payable on the amount so paid. When duty payable, general.

(2) Where any annuity, term of years, life estate or income is created by the will of the deceased or by any disposition, the duty for which any person who benefits by such property, term of years, life estate or income is liable with respect thereto shall, unless otherwise provided herein, be paid in four equal annual instalments at the end of one, two, three and four years respectively after the death of the deceased. When duty payable,—interest annuities.

(3) Where the deceased had any interest in expectancy the duty levied on such interest in expectancy or on the person When duty payable,—interest in expectancy of deceased.

to whom there is a transmission or to whom a disposition is made of such interest in expectancy may be paid as provided by subsection 1 or in the manner provided by subsection 5 or 7.

When duty payable,—
interest in
expectancy
created by
deceased.

(4) Where any interest in expectancy is created by the will of the deceased or by any disposition, the duty for which any person who benefits by such interest in expectancy is liable with respect thereto may be paid as provided by subsection 1 or in the manner provided by subsection 5 or 7.

When duty payable,—
interest
in expect-
ancy in
possession.

(5) The duty mentioned in subsections 3 and 4 if not paid within the time provided by subsection 1 shall be due when such interest in expectancy falls into possession and shall be paid within three months thereafter on the basis of the value at the date of falling into possession of the property in respect to which such interest in expectancy existed and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

When duty payable,—
interest in
expectancy
before
possession.

(6) Notwithstanding the provisions of subsections 3, 4, 5 and 7, the duty mentioned in subsections 3 and 4 may, with the consent of the Treasurer, be paid after the time provided by subsection 1 and before such interest in expectancy falls into possession and shall be on the basis of the value of such interest in expectancy ascertained as provided herein, as at the date when such consent is given and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

When duty payable,—
interest in
expectancy
is annuity,
etc.

(7) Where any interest in expectancy or any part of any interest in expectancy is an annuity, term of years, life estate or income, the duty levied on such interest in expectancy or part thereof or on the person to whom there is a transmission or to whom a disposition is made of such interest in expectancy or part thereof, if not sooner paid shall be paid in four equal annual instalments at the end of one, two, three and four years respectively after the date when such annuity, term of years, life estate or income commenced to be enjoyed.

Interest on
duty in
subs. 1 of
s. 15.

16.—(1) If the duty mentioned in subsection 1 of section 15, or any part thereof, is not paid within the time provided therein, interest at the rate of five per centum per annum from the date of death of the deceased shall be charged and paid on the amount from time to time unpaid.

Interest on
duty in
subs. 2 of
s. 15.

(2) If any instalment of duty, mentioned in subsection 2 of section 15, or any part thereof, is not paid within the times

provided therein, interest at the rate of five per centum per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

(3) If the duty mentioned in subsection 5 of section 15, or any part thereof, is not paid within three months after the interest in expectancy falls into possession, interest at the rate of five per centum per annum from the date of falling into possession shall be charged and paid on the amount from time to time unpaid.

Interest on
duty in
subs. 5 of
s. 15.

(4) If any instalment of duty, mentioned in subsection 7 of section 15, or any part thereof, is not paid within the times provided therein, interest at the rate of five per centum per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

Interest on
duty in
subs. 7 of
s. 15.

17. Where a general power to appoint any property either by instrument *inter vivos* or by will or both, is given to any person, the duty levied on such property or on the person to whom a disposition is made in respect of such property, shall be paid in the same manner as if the property had been devised or bequeathed to the person to whom such power is given.

Payment of
duty where
general
power of
appoint-
ment.

18. Any payment, other than a payment of penalties, made to the Treasurer under this Act shall first be applied on any interest which may be payable on the duty.

Application
of payment
on account.

19.—(1) Where any duty is levied on property passing on the death of the deceased, such duty or so much thereof as remains unpaid, with interest thereon, shall be and remain a first lien and charge on such property until paid or a certificate is given under section 38 discharging such property.

Lien on
property.

(2) The duty levied on any person to whom a disposition is made, with respect to such disposition, shall be and remain a first lien and charge on the property in Ontario at the date of death of the deceased in respect of which the disposition is made where such property is owned at the date of death of the deceased by the person to whom the disposition is made, until paid or a certificate is given under section 38 discharging such property.

Lien with
respect to
disposition.

(3) The Treasurer may cause to be registered in the proper registry office or office of land titles, as the case may be, a caution claiming duty levied on any land, mortgage or charge or on any person to whom any disposition in respect of any such land, mortgage or charge is made.

Caution.

Where no
lien.

Rev. Stat.,
cc. 170, 174.

(4) Subject to the provisions of sections 8 and 9 of this Act, section 56 of *The Registry Act* and section 62 of *The Land Titles Act*, and notwithstanding any other provisions of this or any other Act, any property passing on the death of the deceased or any property in respect of which a disposition is made which has been acquired by or transferred to any person in good faith for valuable consideration without notice, shall not be subject to any lien or charge for duty or interest under this Act.

Interest
allowed on
pre-pay-
ments.

20. Where any duty is paid before the time provided for payment thereof, the Treasurer may allow interest upon the amount so paid at a rate not exceeding three per centum per annum from the time of payment until the time so provided for payment.

Extension
of time by
Order-in-
Council.

21. The Lieutenant-Governor in Council, upon proof to his satisfaction that payment of duty within the time provided for payment thereof would be unduly onerous, may extend the time for payment to such date and upon such terms as he may deem proper.

Duty over-
paid to be
refunded in
certain cases.

22. The Lieutenant-Governor in Council, upon proof to his satisfaction that an overpayment of duty has been made, may refund the amount of such overpayment together with interest thereon at a rate not exceeding three per centum per annum from the date of the making of such overpayment to the date on which such amount is refunded, provided no such refund shall be made after the expiration of one year from the receipt by the Treasurer of an amount purporting to be in full settlement of the duty.

Proviso.

Treasurer
may require
payment to
be made in
succession
duty free
bonds.

23.—(1) Where property passing on the death of the deceased includes bonds, debentures, inscribed stock or other securities of the Province of Ontario issued under the provisions of any statute of Ontario exempting them from duty, then notwithstanding any declaration or provision made by will or otherwise by the deceased, the Treasurer may require that such bonds, debentures, inscribed stock or other securities or so much thereof as may be necessary shall be delivered to him and applied in payment of or on account of the duty payable by the persons to whom such bonds, debentures, inscribed stock or other securities pass, and such bonds, debentures, inscribed stock or other securities shall be so applied at their value on the date of death of the deceased.

Indebtedness
to be
charged to
duty free
securities.

(2) Where property passing on the death of the deceased includes bonds, debentures, inscribed stock or other securities of the Province of Ontario issued under any statute of Ontario exempting them from duty, and there is no specific bequest thereof, such bonds, debentures, inscribed stock or other

securities shall, for the purposes of this Act, be deemed to be distributed among the heirs, legatees, beneficiaries or next-of-kin in the same ratio as they share in the property not specifically bequeathed, and shall be directly chargeable with any indebtedness for which they are pledged as collateral or other security and shall bear *pro rata*, a proportion of the other debts and deductions authorized by subsection 5 of section 2.

24.—(1) An executor or trustee, as such, shall not be personally liable for any duty, but an executor, trustee or person in Ontario in whom any property passing on the death of the deceased or any property in respect of which a disposition is made, is at any time after the death of the deceased vested, or who has the management or control thereof, shall not transfer any such property to the person beneficially entitled thereto without deducting therefrom or collecting an amount sufficient to pay the duty and interest for which such person is liable. Executors, etc., not personally liable; to deduct duty..

(2) Any such executor, trustee or person who transfers any such property without so deducting or collecting the amount for which the person beneficially entitled thereto is liable, shall pay to the Treasurer as a penalty an amount equal to one hundred and fifty per centum of the amount of such duty, provided that any such executor, trustee or person shall not be liable for such penalty if he so deducts from the property transferred or so collects an amount sufficient to pay the duty and interest for which the person beneficially entitled thereto is liable as claimed in a statement made pursuant to subsection 1 of section 31 or in any other claim made by the Treasurer or as determined by any court. Penalty. Proviso.

(3) Any executor or trustee or any person who has any money for the payment of duty, interest or penalties shall be deemed to be a person who has received money for the Crown or for which he is accountable to the Crown within the meaning of *The Public Revenue Act*. Money to be paid over to Treasurer.

Rev. Stat.,
c. 23.

(4) Any person who may be required under the provisions of the will of the deceased or any trust created by the deceased to pay the duty levied on any property which has come into his possession, or is vested in him or is under his control, or levied on any person to whom there is a transmission of any such property or to whom a disposition of any such property is made, shall, for the purpose of paying such duty or raising the amount of the duty when already paid, have power to raise the amount of such duty and any interest and expense properly incurred by him in respect thereof, by sale, mortgage, Raising of funds for duty.

lease or pledge, of so much of such property as may be necessary for such purpose.

Inquiry by
Treasurer.

25.—(1) The Treasurer may make any examination, investigation or inquiry concerning any fact, practice, transaction or matter, which he in his absolute discretion may consider necessary for the purpose of obtaining information to ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Special
investigator.

(2) Where the Treasurer for any reason is not satisfied that he is in possession of all facts necessary to ascertain whether any duty, interest or penalties are or may be due or payable, he may appoint a special investigator to make on his behalf any examination, investigation or inquiry, which the special investigator in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Service of
appoint-
ment.

(3) A copy of the appointment of a special investigator may be served on any person at any time.

Further
powers.

(4) The Treasurer or a special investigator shall have power to require any person to give him any information and to produce to him any document, record and thing, which he in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Commis-
sioner.

26.—(1) Where the Treasurer for any reason is not satisfied that he is in possession of all facts necessary to ascertain whether any duty, interest or penalties are or may be due or payable, he may appoint a commissioner to make on his behalf any examination, investigation or inquiry which the commissioner in his absolute discretion may consider necessary for the purpose of obtaining information in order that the Treasurer may ascertain whether any duty, interest or penalties are or may be due or payable, and if so the amount thereof.

Service of
appoint-
ment.

(2) A copy of the appointment of a commissioner may be served on any person at any time.

Further
powers.

(3) The commissioner shall have the same power to administer oaths, summon and enforce the attendance of witnesses and to compel them to give evidence on oath and to produce any document, record and thing as is vested in any court in civil cases, provided that the commissioner shall not

Proviso.

be bound by the provisions of rules of court or of law relating to the service of subpoenas on and of payment of conduct money or witness fees to witnesses.

(4) A judge of the Supreme Court of Ontario may on the application of the commissioner, make an order that the evidence of any person shall be taken *de bene esse* or that it shall be taken out of Ontario by commission or otherwise in the like circumstances and with the like effect as a similar order may be made in an action in such court. Evidence *de bene esse*.

(5) The proceedings before a commissioner shall be conducted at such place, at such time, in such manner and either in public or otherwise as the commissioner may determine. Conduct of proceedings by commissioner.

(6) A record of the proceedings before a commissioner shall be made in shorthand and shall be transcribed on the order of the Treasurer or the commissioner or, with the consent of the commissioner, on the order of any person concerned upon payment of the reporter's charges therefor. Record of proceedings.

(7) The commissioner shall within thirty days after the completion of the examination, investigation or inquiry, or within such further period as the Treasurer may allow, report in writing to the Treasurer. Commissioner's report.

27. The powers conferred on the Treasurer, any special investigator or any commissioner shall not be restricted in any manner either as to person, as to subject matter of inquiry or otherwise and such powers may be exercised whether or not any duty has been paid and whether or not any duty, interest and penalties are or may be due or payable under this or any Act in force at the date of death of the deceased and no person shall be excused from giving any evidence, answering any question, furnishing any information or producing any document, record or thing on any such examination, investigation or inquiry on the ground that such evidence, question, information, document, record or thing may not be relevant thereto. Powers of Treasurer, investigator and commissioner not to be restricted.

28.—(1) Every person shall answer any question, furnish any information and produce any document, record and thing asked or required of him by the Treasurer or a special investigator. Duty to answer and produce

(2) Every person shall appear and give evidence on oath, answer any question, furnish any information and produce any document, record and thing asked or required of him by a commissioner. Duty to give evidence, etc.

(3) No person to whom subsection 1 or 2 applies shall be entitled to claim any privilege in respect of any information, question, document, record or thing. Privilege.

Destroying,
etc.,
property,
etc.

29. No person in Ontario after being served with a copy of the appointment of a special investigator or of a commissioner shall, without the consent in writing of the Treasurer, destroy, mutilate, deface or alter, or permit the destruction, mutilation, defacement or alteration of, or conceal, or cause or permit the concealment of, or remove, or cause or permit the removal from Ontario of,—

- (a) any property passing on the death of the deceased or any property in respect of which a disposition is made, or any muniment or evidence of title to or of interest in any such property;
- (b) any property, muniment or evidence of title or interest belonging to or in the possession of any executor or trustee relating to any property passing on the death of the deceased or to any disposition;
- (c) any property, muniment or evidence of title or interest belonging to or in the possession of any person who may be liable for duty; or
- (d) any books, records, memoranda, documents or papers relating to anything mentioned in this section.

Direction
to hold.

30.—(1) Where the Treasurer in his absolute discretion believes that any property, security, muniment or evidence of title or interest, safety deposit box or other repository mentioned in this subsection is about to be removed from Ontario or to be dissipated, and is not satisfied that all duty, interest or penalties which are or may be due or payable under this or any Act in force at the date of death of the deceased have been fully paid, he may in writing or by telegram direct any person in Ontario having on deposit, in custody, under control or in safe-keeping in Ontario,—

- (a) any property, security, muniment or evidence of title to or of interest in any property passing on the death of the deceased;
- (b) any property, security, muniment or evidence of title to or of interest in any property in respect of which a disposition is made; or
- (c) any safety deposit box or other repository containing any property passing on the death of the deceased or any property in respect of which a disposition is made, or any property, security, muniment or evidence of title relating to any property passing on the death of the deceased or any property in respect of which a disposition is made, in the name of, belonging to or in the possession of any executor or trustee, or any safety deposit box or other repository or any

property, security, muniment or evidence of title in the name of, belonging to or in the possession of any person who may be liable for duty;

to hold such property, security, muniment or evidence of title or interest, safety deposit box or other repository, or such part thereof as is mentioned in such direction until the Treasurer in writing revokes such direction.

(2) The Treasurer shall, upon giving such direction, proceed with due dispatch in order that the amount of duty,^{Duty of Treasurer to proceed; duration of stop-order.} interest and penalties may be ascertained, and unless within one year after giving such direction the Treasurer serves a statement as provided by subsection 1 of section 31 or commences an action under section 34 and gives notice thereof to the person to whom the direction was given, he shall, at the end of such year, revoke such direction.

(3) The Treasurer may at any time modify any such^{Treasurer may modify.} direction.

31.—(1) (a) Where as a result of information obtained^{Treasurer's statement.} by the Treasurer under section 12, 25 or 26 or from any other source or in any other manner, it appears that duty, interest or penalties are or may be due and payable he may serve any person by whom such duty, interest or penalties are claimed to be payable with a statement showing the amount of duty, interest and penalties so claimed to be payable and particulars as to the computation thereof.

(b) Where any person by whom duty or interest is claimed to be payable is deceased, such statement may be served on his personal representative.

(2) Where service has been made under subsection 1, the Treasurer shall also serve a copy of such statement on any of the persons acting in the administration of the property passing on the death of the deceased or of any property in respect of which there is a disposition.^{Idem.}

(3) Unless the duty, interest and penalties claimed in such statement are sooner paid, the person by whom such duty, interest or penalties are claimed to be payable shall within one month after being served with such statement, serve the Treasurer with notice of appeal setting out his objection to such statement and the reasons therefor and giving an address in Ontario for service.^{Notice of appeal.}

(4) The Treasurer shall within one month after the service of such notice of appeal serve the appellant with notice of his decision setting out therein that he confirms or amends such statement and the nature and particulars of any amendment.^{Treasurer's notice of decision.}

Notice of
dissatis-
faction.

(5) If the appellant is dissatisfied with the Treasurer's decision he shall within one month after the service of such notice of decision, serve the Treasurer with notice of dissatisfaction setting out therein any further facts, statutory provisions and reasons in support of his appeal as he may see fit.

Reply.

(6) The Treasurer shall within two months after the service of such notice of dissatisfaction serve the appellant with a reply confirming or amending the amount of duty, interest or penalties set out in such statement or in such notice of decision, and may set out therein the grounds upon which such reply is based.

Payment.

(7) Within one month after the service of such reply the appellant shall pay to the Treasurer such part as the Treasurer may require of the amount of duty and interest claimed to be payable by the appellant which are claimed to have become payable and shall furnish security, satisfactory to the Treasurer, for the payment of any such duty which has not become payable.

Costs on
filing
documents.

(8) Within ten days after compliance with the provisions of subsection 7 the appellant shall give security for costs in a sum not less than \$200 and not more than \$1,000 to the satisfaction of the Treasurer and shall also within such period of ten days file with the local registrar of the Supreme Court of Ontario for the county or district in which the deceased resided at the date of his death, or where the deceased died resident outside Ontario, with the registrar of such court, true copies of the following documents,—

1. Such affidavit required by subsection 1 or 2 of section 12 or such statement required to be filed under like provisions of any Act heretofore in force as has been filed.
2. Such affidavit of debts as has been filed.
3. Statement of Treasurer.
4. Notice of appeal.
5. Notice of decision.
6. Notice of dissatisfaction.
7. Reply.

Record;
procedure.

(9) (a) The documents so filed shall constitute the record and the proceedings shall thereupon become a cause in the Supreme Court of Ontario and may be set down or entered for trial by the appellant or by the Treasurer according to the rules of such court and shall thereafter be proceeded with in the same manner as an action in such court, and the practice and procedure of such court relating to actions to which His Majesty is a party, including any right of appeal, and the practice and procedure relating to appeals shall thereafter apply to such cause.

(b) Notwithstanding anything contained in the Rules of the Supreme Court of Ontario, the Treasurer or the appellant may at any time before the conclusion of the hearing of the cause amend the documents served by him once without leave.

(c) The cause shall be styled:

“In the matter of *The Succession Duty Act, 1939*, and in the matter of the estate of, deceased, and in the matter of, of the, of, in the County of, Appellant.”

(10) Every judgment or order given or made in any such cause may be enforced in the same manner and by the like process as a judgment or order given or made in an action in the Supreme Court of Ontario and if as the result of any order or judgment it appears that the appellant has overpaid the amount of duty, interest or penalties for which he is liable, the Lieutenant-Governor in Council shall, subject to any order as to costs, refund the amount of such overpayment to the appellant together with interest thereon at a rate not exceeding three per centum per annum from the date of the making of such overpayment to the date on which such amount is refunded. Enforcement of judgment or order.

(11) Where the deceased dies domiciled outside Ontario or where the appellant resides outside Ontario, the times limited by subsections 3, 5 and 7 shall be extended by the Treasurer for such period as may appear to him to be reasonable and proper, and in such case the period of extension shall be shown in the statement served pursuant to subsections 1 and 2. Extension of time.

(12) Service under this section may be effected personally or by mailing by prepaid registered post addressed to the Treasurer, Parliament Buildings, Toronto, Ontario, and to the appellant addressed to the address set out in his notice of appeal, as the case may be, provided that in the case of a statement to be served under subsections 1 and 2 such service may be effected personally or by mailing such statement by prepaid registered post addressed to the person to be served at his last known address. Service,—how effected.

(13) In this section and in sections 32 and 33 “appellant” shall mean the person who serves notice of appeal. Interpretation,—“appellant.”

32.—(1) If the appellant neglects or refuses to comply with the provisions of subsection 3, 5 or 7 of section 31, the Treasurer may issue a warrant in the form prescribed by the regulations directed to the sheriff of any county or district in which any property of the appellant is situate for the amount, other than penalties, claimed by the Treasurer to have become Warrant.

payable by the appellant in the statement served pursuant to subsection 1 of such section, or in the notice of decision served pursuant to subsection 4 of such section, where by such notice of decision the amount has been amended, or in the reply served pursuant to subsection 6 of such section where by such reply the amount has been further amended, together with interest thereon from the date of the issue of the warrant, and for the costs, expenses and poundage of the sheriff, and such warrant shall have the same force and effect as a writ of execution issued out of the Supreme Court of Ontario.

Non-compliance
by
applicant.

(2) If the appellant, having complied with the provisions of subsection 7 of section 31, neglects or refuses to comply with the provisions of subsection 8 of such section, he shall be deemed to have admitted all amounts claimed by the Treasurer, and the amount paid pursuant to subsection 7 of such section shall be retained by the Treasurer, and the Treasurer may issue a like warrant as is mentioned in subsection 1 for such part of the amount, other than penalties, claimed by the Treasurer to have become payable by the appellant but which has not been so paid, and the Treasurer may realize any security given by the appellant for the balance of the amount claimed, and if the appellant has paid all the amount claimed by the Treasurer to have become payable, the amount, if any, paid into court as security for costs shall be paid out to the appellant.

Default by
Treasurer.

33.—(1) If the Treasurer fails to comply with the provisions of subsection 4 or 6 of section 31, the appellant may, by complying with the remaining provisions of such section, proceed to trial.

Discontinuance
by Treasurer.

(2) The Treasurer may at any time prior to compliance by the appellant with subsection 7 of section 31 serve on the appellant a notice of discontinuance stating that he withdraws the statement served pursuant to subsection 1 of such section and any subsequent proceedings taken by him under such section, and such withdrawal shall not limit or affect his right to proceed with or to exercise all or any of the powers, rights and remedies, including those mentioned in section 31, conferred by this Act and the statement so withdrawn shall, for the purposes of subsection 2 of section 30, be deemed not to have been served.

Further
duty.

(3) Notwithstanding any judgment given or order made in any cause under section 31 or in any action under this Act, if it shall appear to the Treasurer that any property or disposition is not included in the claim in the proceedings leading to such judgment or order, the Treasurer may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 31, conferred by this Act for the

purpose of collecting any duty levied on such property not so included, or levied on any person to whom there is a transmission of any such property, with respect to such transmission, or levied on any person to whom any disposition not so included is made, with respect to such disposition, together with any interest thereon and any penalties for which the person to whom such property passes or to whom such disposition is made, is liable.

34.—(1) Notwithstanding anything contained in this or any other Act, any duty and interest payable under the provisions of this Act and any penalties imposed under sections 12 and 13 of this Act may be recovered with costs as a debt due to His Majesty represented by the Treasurer from any person liable therefor by action in any court of competent jurisdiction. Recovery of duty and interest by action.

(2) In any cause under section 31 or in any action under this Act any person or any officer or servant of any corporation, whether or not such person or corporation is a party to such cause or action, may be examined upon oath and shall make production upon oath of any documents, records or things which may be in the possession or under the control of such person or corporation in the same manner as a party to an action in the Supreme Court of Ontario may be required to attend for examination and to make production, provided that this subsection shall not apply to the Treasurer or any officer or servant of the Crown. Discovery. Proviso.

35. No person shall make any false statement in any return, instrument, letter, note, telegram or other document required by, filed with, mailed or furnished to the Treasurer or any officer or employee of the Government of Ontario in connection with any of the provisions of this or of any Act heretofore in force relating to duty, not under oath or affirmation or in a statutory declaration. False statements.

36. No executor or trustee in Ontario having in his custody any books, records, memoranda, documents or papers relating to any property passing on the death of the deceased or to any disposition, where the aggregate value exceeds \$50,000, shall, without the consent in writing of the Treasurer, destroy, mutilate, deface or alter, or cause or permit the destruction, mutilation, defacement or alteration of, or remove or cause or permit the removal from Ontario of, any such books, records, memoranda, documents or papers. Preservation of records.

37. Every person who fails to comply with the provisions of subsection 1 or 2 of section 28, section 29, subsection 1 of section 30, section 35 or 36 shall be guilty of an offence and shall, for each offence, be liable to a penalty not exceeding \$10,000 or to imprisonment for a period not exceeding two years, or to both fine and imprisonment. Penalty for certain offences.

Certificate
of discharge.

38. When an amount purporting to be in full payment of the duty levied on property situate in Ontario or on any person to whom a disposition of such property is made, with respect to such disposition, has been paid together with any interest on such duty, the Treasurer shall, upon request, give a certificate discharging such property from any lien or charge for duty and interest.

Treasurer's
powers to
proceed.

39. Whether or not any amount purporting to be on account or in full payment of any duty, interest or penalties has been paid or any Treasurer, officer or servant of the Crown has at any time received or acknowledged to have received any amount purporting to be on account or in full payment of any duty, interest or penalties due and payable under this or any Act in force at the date of death of the deceased, the Treasurer may proceed with or exercise all or any of the powers, rights and remedies, including those mentioned in section 31, conferred by this Act for the purpose of collecting any duty, interest or penalties which should have been paid under this Act or under the provisions of any Act in force at the date of death of the deceased which are by this Act made applicable.

Where no
liability for
duty after
six years.

40. Where the material and information furnished to the Treasurer is full and true in all respects and contains all facts necessary for the purposes of this Act, then notwithstanding anything contained in this or any other Act, no claim shall be made against any person for any duty, interest and penalties for which such person is liable after the expiration of six years from the date of payment to the Treasurer of an amount purporting to be in full settlement of such duty, interest and penalties or of the balance thereof, provided that nothing contained in this section shall limit or affect the exercise of any of the powers conferred by sections 25, 26, 30 and 39.

Proviso.

Powers may
be delegated.

41. Any of the powers and duties conferred on the Treasurer by this Act may be delegated by him to the Deputy Provincial Treasurer and the other officials of his Department, or any of them, who may act for him in his place and stead.

Secrecy.

42.—(1) All information and material furnished to or received by the Treasurer or any officer or servant of the Crown under the provisions of this Act shall be confidential and no such person shall communicate any such information to or allow access to or inspection of such material by any person not legally entitled thereto.

Where
subsection 1
not to apply.

(2) Subsection 1 shall not apply to the registrar of any surrogate court or any person employed in the office of any such registrar.

Penalty.

(3) Every person who violates any of the provisions of subsection 1 shall be guilty of an offence and liable to a penalty not exceeding \$200.

43. The Lieutenant-Governor in Council may make ^{Regulations.} regulations,—

- (a) prescribing forms and providing for the use thereof;
- (b) prescribing the amount, form and manner in which security shall be furnished; and
- (c) generally for the carrying out of the provisions of this Act.

44. The penalties imposed under subsection 4 of section 8, ^{Penalties,—} subsection 2 of section 9, subsection 2 of section 24, section ^{how recover-} 37 and subsection 3 of section 42 may be recovered under *The Summary Convictions Act.*

Rev. Stat.,
c. 136.

45. The Lieutenant-Governor in Council may remit in ^{Remission} whole or in part any of the penalties imposed by this Act. ^{of penalties.}

46. Where the deceased dies from wounds inflicted, accident occurring or disease contracted within twelve months ^{Special} before death while in the active naval, military or air service ^{remission} of His Majesty, the Treasurer may, if he thinks fit, remit the ^{of duty.} whole or any part of the duty for which the husband, wife, father, mother, child, son-in-law, daughter-in-law, brother or sister of the deceased is liable.

47.—(1) This Act, except section 40, shall apply and have ^{Application} effect where the deceased died on or after the 1st day of ^{of Act.} July, 1892, provided that where the deceased died on or after ^{Proviso.} the 1st day of July, 1892, and before the coming into force of this Act,—

(a) the provisions of this Act,—

- (i) levying duty on or making persons or property subject to or liable for duty;
- (ii) relating to rates of duty;
- (iii) relating to exemptions from duty of property, transmissions, dispositions or persons; and
- (iv) relating to aggregate value,

shall not apply and the provisions of any Act in force at the date of death of the deceased,—

- (ai) levying duty on or making persons or property subject to or liable for duty;
- (a ii) relating to rates of duty;

(aⁱⁱⁱ) relating to exemptions from duty of property, transmissions, dispositions or persons; and

(a^{iv}) relating to aggregate value,

shall, subject to clauses *b*, *c*, *d* and *e* and subsection 2, apply notwithstanding the repeal of such Act;

(*b*) the provisions of any Act in force at the date of death of the deceased levying duty on or making subject to or liable for duty any property passing on the death of the deceased or deemed by the provisions of such Act to be property passing on the death shall be read so as not to have the effect of levying duty on or making subject to or liable for duty any such property which was not situate in Ontario at the date of death of the deceased and any such provisions, which are by this Act made applicable, shall not have the effect of levying duty on or making subject to or liable for duty any such property which was not situate in Ontario at the date of the coming into force of this Act;

(*c*) the provisions of any Act in force at the date of death of the deceased levying duty on or making subject to or liable for duty any transmission or any person to whom there is any transmission, shall be read so as not to have the effect of levying duty on or making subject to or liable for duty any transmission where the person to whom there is such transmission was not resident or domiciled in Ontario at the date of death of the deceased, or of levying duty on or making subject to or liable for duty any person to whom there is any transmission, with respect to such transmission, who was not resident or domiciled in Ontario at the date of death of the deceased, and any such provisions, which are by this Act made applicable, shall not have the effect of levying duty on or making subject to or liable for duty any such transmission or person, with respect to such transmission, where such person or the person to whom there is such transmission was not resident or domiciled in Ontario at the date of the coming into force of this Act;

(*d*) the provisions of any act in force at the date of death of the deceased levying duty on or making subject to or liable for duty any disposition or any person to whom any disposition is made shall be read so as not to have the effect of levying duty on or making subject to or liable for duty any disposi-

tion where the person to whom such disposition is made was not resident in Ontario at the date of death of the deceased, or of levying duty on or making subject to or liable for duty any person to whom any disposition is made, with respect to such disposition, who was not resident in Ontario at the date of death of the deceased, and any such provisions, which are by this Act made applicable, shall not have the effect of levying duty on or making subject to or liable for duty any such disposition or person, with respect to such disposition, where such person or the person to whom such disposition is made was not resident in Ontario at the date of the coming into force of this Act; and

- (e) the provisions of any Act in force at the date of death of the deceased creating an obligation by any person to disclose property passing on the death of the deceased or deemed by the provisions of such Act to be property passing on the death and to disclose dispositions and imposing penalties for failure to disclose such property or dispositions shall apply notwithstanding the repeal of such Act, provided ^{Proviso.} that such provisions shall not have any wider application in respect of the property or dispositions required to be disclosed by any person or in respect of any person so required to disclose such property or dispositions or in respect of any person on whom a penalty is imposed for failure to disclose any such property or dispositions, than the provisions of this Act.

(2) Where the deceased died on or after the 1st day of July, 1892, in determining aggregate value and in making an allowance for any debt for taxes an allowance shall not be made for any such debt due and payable more than two years prior to the date of death of the deceased, unless such debt is paid or settled within six months after the date of death of the deceased. ^{Debt for taxes.}

(3) This section shall not limit the exercise of any of the powers conferred on the Treasurer by sections 25, 26, 30 ^{Saving Treasurer's powers.} and 39.

48. *The Succession Duty Act*, being chapter 26 of the Revised Statutes of Ontario, 1937, section 26 of *The Succession Duty Act*, 1934, section 11 of *The Succession Duty Amendment Act*, 1935, section 19 of *The Succession Duty Amendment Act*, 1937, *The Succession Duty Amendment Act*, 1937 (No. 2), and section 24 of *The Statute Law Amendment Act*, 1938, are hereby repealed, excepting only section 47 of *The Succession* ^{Rev. Stat., c. 26; 1934, c. 55, s. 26; 1935, c. 67, s. 11; 1937, c. 3, s. 19; 1937 (2nd sess.), c. 1; 1938, c. 37, s. 24, repealed.}

Duty Act, being chapter 26 of the Revised Statutes of Ontario, 1937, which shall be and remain in full force and effect.

Commence-
ment of Act. **49.** This Act shall come into force on the day upon which it receives the Royal Assent.

Short title. **50.** This Act may be cited as *The Succession Duty Act, 1939*.

BILL

The Succession Duty Act, 1939

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 22nd, 1939

MR. CONANT

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

An Act to provide for the Protection of Public Works.

MR. CONANT

BILL

An Act to provide for the Protection of Public Works.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpretation:

1. In this Act,—

"Attorney-General;"

(a) "Attorney-General" shall mean the Attorney-General for Ontario;

"guard;"

(b) "guard" shall mean a guard appointed under the provisions of this Act;

"highway;"
Rev. Stat.,
c. 56.

(c) "highway" shall mean highway within the meaning of *The Highway Improvement Act*;

"public work."

(d) "public work" shall include,—

- (i) any railway, canal, highway, bridge, power works including all property used for the generation, transformation, transmission, distribution or supply of hydraulic or electrical power, gas works, water works, public utility or other work, owned, operated or carried on by the Government of Ontario or by any board or commission thereof, or by any municipal corporation, public utility commission or by private enterprises;
- (ii) any provincial and any municipal public building; and
- (iii) any other building, place or work designated a public work by the Lieutenant-Governor in Council.

Powers of
guard or
peace officer.

2. Any guard or peace officer may,—

EXPLANATORY NOTES

GENERAL. The purpose of this Act is to provide for the appointment of guards to guard various public works throughout the Province, to vest them with the powers which they require to effectively afford such protection and to require the guards so appointed to perform the duties to which they are assigned.

SECTION 1. The words used in the Act are defined. For clarity "public work" is extended to include the various works mentioned in clause (d).

SECTION 2 prescribes the powers of the guards as well as conferring the same powers upon peace officers.

- (a) require any person entering or attempting to enter any public work or any approach thereto to furnish his name and address, to identify himself and to state the purpose for which he desires to enter such public work, in writing or otherwise;
- (b) search, without warrant, any person entering or attempting to enter a public work or any vehicle in the charge or under the control of any such person or which has recently been or is suspected of having been in the charge or under the control of any such person or in which any such person is a passenger; and
- (c) refuse permission to any person to enter any public work, and may use such force as is necessary to prevent any such person from so entering.

Refusal to
obey guard,
etc.—
penalty.

3.—(1) Every person who neglects or refuses to comply with any request or direction made under the provisions of this Act by a guard or peace officer, and any person found upon any public work or any approach thereto without lawful authority the proof whereof shall lie on him, shall be guilty of an offence and liable to a penalty not exceeding \$100 or to imprisonment for a term not exceeding two months, or to both.

Arrest.

(2) Any guard or peace officer may arrest, without warrant, any person who neglects or refuses to comply with any request or direction of any guard or peace officer, or who is found upon or attempting to enter any public work without lawful authority.

Statement
under oath
to be con-
clusive
evidence.

4. For the purposes of this Act the statement under oath of an officer or employee of the government, board, commission, municipal or other corporation or other person owning, operating or having control of a public work, as to the boundaries of such public work shall be conclusive evidence thereof.

Guards,—
appointment
of.

5.—(1) For the purpose of protecting any public work guards may be appointed by,—

- (a) the Attorney-General;
- (b) the Commissioner of Police for Ontario;
- (c) any inspector of the Ontario Provincial Police;
- (d) the head or deputy head of the municipal council or the chief constable of the municipality in which such public work is located, or the person acting in the place or stead of such head or deputy head;

SECTION 3 imposes penalties and provides for the arrest of persons who refuse to comply with the request or direction of a guard or who are found upon a public work without lawful authority.

SECTION 4 provides the manner in which the boundaries of a public work may be determined.

SECTION 5 provides for the appointment of guards and also provides that those so appointed shall have the powers of a peace officer.

- (e) the chairman or other person who is the head of any board, commission or other body owning or having charge of a public work, or the person acting in the place or stead of such chairman or other person.

Powers of guard.

(2) Every person appointed as a guard under this section shall for the purposes of this Act have the powers of a peace officer.

Duties of guard.

6. Subject to the regulations and to any special direction of the Attorney-General or the Commissioner of Police for Ontario, every guard shall obey all directions of the person appointing him, any inspector of the Ontario Provincial Police, the chief constable of the municipality in which is located the public work which he is protecting, and the person who is in charge of the protecting of such public work.

Breach of duty of guard,—
penalty.

7. Every guard who,—

- (a) neglects or refuses to obey any direction which he is required to obey under section 6;
- (b) fails in any manner to carry out his duties as guard;
- (c) leaves the location to which he is assigned as guard or ceases to act as guard without leave of any of the persons mentioned in section 6;
- (c) otherwise conducts himself in a manner not consistent with his duties as guard,

shall be guilty of an offence and liable to a penalty not exceeding \$100 or to imprisonment for a term not exceeding two months, or to both.

Lieutenant-Governor may make regulations.

8. The Lieutenant-Governor in Council may make regulations,—

- (a) providing for the organization, co-ordination, supervision, discipline and control of guards;
- (b) defining the areas which constitute approaches to public works, either generally or with regard to any particular public work; and
- (c) generally for the carrying out of the provisions of this Act.

Recovery of penalties.
Rev. Stat.,
c. 136.

9. The penalties imposed by this Act may be recovered under *The Summary Convictions Act*.

SECTION 6 prescribes the duties of guards.

SECTION 7 provides penalties for guards who refuse to obey proper directions or otherwise conduct themselves improperly having regard to the nature of their duties.

SECTION 8 provides for the making of regulations.

SECTION 9 provides for the recovery of penalties.

Commence-
ment of Act. **10.** This Act shall come into force on the day upon which
it receives the Royal Assent.

11. This Act may be cited as *The Public Works Protection
Act, 1939*.

Short title.

SECTION 10 brings the Act into force on the day upon which it receives the Royal Assent and provides that it shall continue in force while a state of war exists in Canada.

BILL

An Act to provide for the Protection of
Public Works.

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CONANT

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

An Act to provide for the Protection of Public Works.

MR. CONANT

No. 2

1939

BILL

An Act to provide for the Protection of Public Works.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpreta-
tion:

1. In this Act,—

"Attorney-
General;"

(a) "Attorney-General" shall mean the Attorney-General for Ontario;

"guard;"

(b) "guard" shall mean a guard appointed under the provisions of this Act;

"highway;"
Rev. Stat.,
c. 56.

(c) "highway" shall mean highway within the meaning of *The Highway Improvement Act*;

"public
work."

(d) "public work" shall include,—

(i) any railway, canal, highway, bridge, power works including all property used for the generation, transformation, transmission, distribution or supply of hydraulic or electrical power, gas works, water works, public utility or other work, owned, operated or carried on by the Government of Ontario or by any board or commission thereof, or by any municipal corporation, public utility commission or by private enterprises;

(ii) any provincial and any municipal public building; and

(iii) any other building, place or work designated a public work by the Lieutenant-Governor in Council.

Powers of
guard or
peace officer.

2. Any guard or peace officer may,—

- (a) require any person entering or attempting to enter any public work or any approach thereto to furnish his name and address, to identify himself and to state the purpose for which he desires to enter such public work, in writing or otherwise;
- (b) search, without warrant, any person entering or attempting to enter a public work or any vehicle in the charge or under the control of any such person or which has recently been or is suspected of having been in the charge or under the control of any such person or in which any such person is a passenger; and
- (c) refuse permission to any person to enter any public work, and may use such force as is necessary to prevent any such person from so entering.

3.—(1) Every person who neglects or refuses to comply with any request or direction made under the provisions of this Act by a guard or peace officer, and any person found upon any public work or any approach thereto without lawful authority the proof whereof shall lie on him, shall be guilty of an offence and liable to a penalty not exceeding \$100 or to imprisonment for a term not exceeding two months, or to both.

Refusal to obey guard, etc.,—penalty.

(2) Any guard or peace officer may arrest, without warrant, any person who neglects or refuses to comply with any request or direction of any guard or peace officer, or who is found upon or attempting to enter any public work without lawful authority.

Arrest.

4. For the purposes of this Act the statement under oath of an officer or employee of the government, board, commission, municipal or other corporation or other person owning, operating or having control of a public work, as to the boundaries of such public work shall be conclusive evidence thereof.

Statement under oath to be conclusive evidence.

5.—(1) For the purpose of protecting any public work guards may be appointed by,—

Guards,—appointment of.

- (a) the Attorney-General;
- (b) the Commissioner of Police for Ontario;
- (c) any inspector of the Ontario Provincial Police;
- (d) the head or deputy head of the municipal council or the chief constable of the municipality in which such public work is located, or the person acting in the place or stead of such head or deputy head;

- (e) the chairman or other person who is the head of any board, commission or other body owning or having charge of a public work, or the person acting in the place or stead of such chairman or other person.

Powers of guard.

(2) Every person appointed as a guard under this section shall for the purposes of this Act have the powers of a peace officer.

Duties of guard.

6. Subject to the regulations and to any special direction of the Attorney-General or the Commissioner of Police for Ontario, every guard shall obey all directions of the person appointing him, any inspector of the Ontario Provincial Police, the chief constable of the municipality in which is located the public work which he is protecting, and the person who is in charge of the protecting of such public work.

Breach of duty of guard,—
penalty.

7. Every guard who,—

- (a) neglects or refuses to obey any direction which he is required to obey under section 6;
- (b) fails in any manner to carry out his duties as guard;
- (c) leaves the location to which he is assigned as guard or ceases to act as guard without leave of any of the persons mentioned in section 6;
- (c) otherwise conducts himself in a manner not consistent with his duties as guard,

shall be guilty of an offence and liable to a penalty not exceeding \$100 or to imprisonment for a term not exceeding two months, or to both.

Lieutenant-Governor may make regulations.

8. The Lieutenant-Governor in Council may make regulations,—

- (a) providing for the organization, co-ordination, supervision, discipline and control of guards;
- (b) defining the areas which constitute approaches to public works, either generally or with regard to any particular public work; and
- (c) generally for the carrying out of the provisions of this Act.

Recovery of penalties.
Rev. Stat.,
c. 136.

9. The penalties imposed by this Act may be recovered under *The Summary Convictions Act*.

10. This Act shall come into force on the day upon which Commence-
it receives the Royal Assent. ment of Act.

11. This Act may be cited as *The Public Works Protection* Short title.
Act, 1939.

BILL

An Act to provide for the Protection of
Public Works.

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. CONANT

No. 3

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Income Tax Amendment Act, 1939.

MR. LEDUC

TORONTO
PRINTED BY T. E. BOWMAN
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

No. 3

1939

BILL

The Income Tax Amendment Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 25, s. 5,
subs. 1,
amended.

1. Subsection 1 of section 5 of *The Income Tax Act* is amended by adding thereto the following clause:

Deductions
and exemp-
tions.

(n) the amount, not exceeding ten per centum of the net taxable income of any taxpayer, which has been actually paid by way of contribution, within the year to, and receipted for as such by, any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.

Commence-
ment of Act.

2. This Act shall come into force on the day upon which it receives the Royal Assent and its provisions shall be applicable to the incomes of the year 1939 and all fiscal periods ending therein and to the incomes of all subsequent years and fiscal periods.

Short title.

3. This Act may be cited as *The Income Tax Amendment Act, 1939*.

EXPLANATORY NOTE

An exemption or deduction from taxation is provided in respect of amounts contributed for the patriotic purposes indicated.

BILL

The Income Tax Amendment Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. LEDUC

No. 3

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Income Tax Amendment Act, 1939.

MR. LEDUC

TORONTO
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Rev. Stat.,
c. 25, s. 5,
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Commence-
ment of Act.

2. This Act shall come into force on the day upon which it receives the Royal Assent and its provisions shall be applicable to the incomes of the year 1939 and all fiscal periods ending therein and to the incomes of all subsequent years and fiscal periods.

Short title.

3. This Act may be cited as *The Income Tax Amendment Act, 1939*.

BILL

The Income Tax Amendment Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. LEDUC

No. 4

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Corporations Tax Amendment Act, 1939.

MR. LEDUC

TORONTO
PRINTED BY T. E. BOWMAN
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

No. 4

1939

BILL

The Corporations Tax Amendment Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1939, c. 10,
s. 14, subs. 4,
amended.

1. Subsection 4 of section 14 of *The Corporations Tax Act, 1939*, is amended by adding thereto the following clause:

Patriotic
contribu-
tions.

(h) The amount, not exceeding ten per centum of the net taxable income of any incorporated company, which has been actually paid by way of contribution within its fiscal year to, and receipted for as such by, any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.

Commence-
ment of Act.

2. This Act shall come into force on the day upon which it receives the Royal Assent and its provisions shall apply to companies in respect of all fiscal years ending during 1939 and subsequent fiscal years.

Short title.

3. This Act may be cited as *The Corporations Tax Amendment Act, 1939*.

EXPLANATORY NOTE

An exemption or deduction from taxation is provided in respect of amounts contributed for the patriotic purposes indicated.

BILL

The Corporations Tax Amendment Act,
1939

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. LEDUC

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Corporations Tax Amendment Act, 1939.

MR. LEDUC

No. 4

1939

BILL

The Corporations Tax Amendment Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1939, c. 10,
s. 14, subs. 4,
amended.

1. Subsection 4 of section 14 of *The Corporations Tax Act*, 1939, is amended by adding thereto the following clause:

Patriotic
contribu-
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(h) The amount, not exceeding ten per centum of the net taxable income of any incorporated company, which has been actually paid by way of contribution within its fiscal year to, and receipted for as such by, any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.

Commence-
ment of Act.

2. This Act shall come into force on the day upon which it receives the Royal Assent and its provisions shall apply to companies in respect of all fiscal years ending during 1939 and subsequent fiscal years.

Short title.

3. This Act may be cited as *The Corporations Tax Amendment Act, 1939*.

BILL

The Corporations Tax Amendment Act,
1939

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. LEDUC

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Mining Amendment Act, 1939 (No. 2).

MR. LEDUC.

No. 5

1939

BILL

The Mining Amendment Act, 1939 (No. 2).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1915, c. 13,
s. 4, re-
pealed.

1. Section 4 of *The Mining Amendment Act, 1915*, is repealed.

Rev. Stat.,
c. 47, s. 25,
subs. 7,
repealed.

2. Subsection 7 of section 25 of *The Mining Act* is repealed.

Rev. Stat.,
c. 47, s. 96,
subs. 1,
amended.

3. Subsection 1 of section 96 of *The Mining Act* is amended by striking out all the words after the words "Crown lands" in the fifth line, so that the said subsection shall now read as follows:

Price to be
paid for
patent.

(1) The price per acre of Crown lands patented as mining claims shall be \$3 in surveyed territory and \$2.50 in unsurveyed territory, and the price per acre for mining rights so patented shall be one-half the price payable for Crown lands.

Rev. Stat.,
c. 47,
amended.

4. *The Mining Act* is amended by adding thereto the following Part:

PART IXA.—ENLISTMENT FOR ACTIVE SERVICE.

Application
of Act.

176a. All other provisions of this Act shall be subject to the provisions of this Part.

Miner's
license of
enlisted
licensee.

176b. The miner's license of a person who has enlisted or enrolled for active service at home or abroad against the King's enemies shall be deemed to be subsisting and in force until six months after the date of his discharge from such service, or the 31st day of March following such date of discharge, whichever is the later date.

176c. Provides an extension of time for compliance with the provisions of the Act which require the performance of work upon claims, the making of application for a patent or lease and the filing of reports as to the performance of work.

176d. Provides for exemption from payment of the purchase money or first year's rental in the case of a person who has enlisted or enrolled for active service and this privilege extends to personal representatives or beneficiaries of such person. This section applies to not more than three claims in the case of each enlisted person.

176e. Limits the operation of the Part to cases,—

Effect of
enlistment
on for-
feiture.

176c.—(1) Subject to subsections 2, 3 and 4, forfeiture or loss of rights under section 85, except clauses *a* and *b*, shall be avoided if the recorded holder of an interest in a mining claim has enlisted or enrolled for active service at home or abroad against the King's enemies.

Performance
of work.

(2) In the case of non-performance of work the period currently to be performed at the date of enlistment shall be performed not later than one year from the date of discharge from active service, two years from such date in the case of the next succeeding period, three years from such date in the case of a second succeeding period, four years from such date in the case of a third succeeding period and five years from such date in the case of a fourth succeeding period.

Application
for patent.

(3) Where all the work required to be performed upon a claim has been performed prior to the date of enlistment, application for a patent or lease shall be applied for not later than one year from the date of discharge from active service.

Filing
report.

(4) The report required by subsection 4 of section 78 shall be made not later than ten days after the expiration of the time permitted for the performance of the work by this section.

Purchase
money or
rental.

176d.—(1) Where the applicant for a patent or lease of a mining claim is a person who enlisted or enrolled for active service at home or abroad against the King's enemies, he shall not be required to pay the purchase money or the first year's rental as the case may be, provided that where he is not the sole applicant this exemption shall apply only to a part of the purchase money or the first year's rental, as the case may be, which is in proportion to his interest in the claim.

Section not
to apply to
more than
three
claims.

(2) In the case of each person who has enlisted or enrolled for active service this section shall apply to not more than three claims whether or not he is the sole owner thereof.

Section to
apply to
personal
representa-
tives and
beneficiaries.

(3) The exemptions provided by this section shall apply to the personal representatives or beneficiaries of any person coming under the provisions of subsection 1.

176e. The provisions of sections 176b to 176d shall apply only,—

EXPLANATORY NOTES

GENERAL. This Bill adds a new Part to *The Mining Act* which provides for the taking care of the interests of persons who enlist for active service.

SECTIONS 1, 2, 3 repeal sections the provisions of which are re-enacted in an altered form by section 4.

SECTION 4 enacts a new Part IXA of *The Mining Act*. The effect of each of the sections contained in Part IXA is as follows:

176a. All the provisions of the Act are made subject to Part IXA.

176b. Provision is made for the automatic extending upon enlistment or enrolment of the miner's license of the person so enlisting or enrolling.

Time of
acquiring
interest.

- (a) where the ownership or interest in a mining claim or a person on war service was acquired prior to the time such person enlisted or enrolled for active service; and

Notice to
recorder.

- (b) where the recorder of the mining division in which the claims are situate has notice that the holder of such claims or of an interest therein has enlisted or enrolled for active service.

Obtaining
license on
discharge.

176f. Notwithstanding the provisions of sections 155b to 155f, where the holder of a certificate issued thereunder has enlisted or enrolled for active service at home or abroad against the King's enemies, he may upon being discharged from active service obtain a miner's certificate or a renewal thereof if the medical officer finds upon examination that he is free from tuberculosis of the respiratory organs.

Commence-
ment of Act..

5. This Act shall come into force on the day upon which it receives the Royal Assent and shall have effect as from the 1st day of September, 1939.

Short title.

6. This Act may be cited as *The Mining Amendment Act., 1939 (No. 2)*.

(a) where the ownership of the enlisted person was acquired prior to enlistment, and

(b) where the mining recorder has notice of the enlistment or enrolment.

176f. Provides that in the case of a person who has enlisted or enrolled for active service, any license issued under the silicosis provisions of the Act, which he holds, shall not expire during his period of service.

SECTION 5 makes the provisions of the Act retroactive to 1st September, 1939.

BILL

The Mining Amendment Act, 1939 (No. 2).

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. LEDUC

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Mining Amendment Act, 1939 (No. 2).

MR. LEDUC.

No. 5

1939

BILL

The Mining Amendment Act, 1939 (No. 2).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1915, c. 13,
s. 4, re-
pealed.

1. Section 4 of *The Mining Amendment Act, 1915*, is repealed.

Rev. Stat.,
c. 47, s. 25,
subs. 7,
repealed.

2. Subsection 7 of section 25 of *The Mining Act* is repealed.

Rev. Stat.,
c. 47, s. 96,
subs. 1,
amended.

3. Subsection 1 of section 96 of *The Mining Act* is amended by striking out all the words after the words "Crown lands" in the fifth line, so that the said subsection shall now read as follows:

Price to be
paid for
patent.

(1) The price per acre of Crown lands patented as mining claims shall be \$3 in surveyed territory and \$2.50 in unsurveyed territory, and the price per acre for mining rights so patented shall be one-half the price payable for Crown lands.

Rev. Stat.,
c. 47,
amended.

4. *The Mining Act* is amended by adding thereto the following Part:

PART IXA.—ENLISTMENT FOR ACTIVE SERVICE.

Application
of Act.

176a. All other provisions of this Act shall be subject to the provisions of this Part.

Miner's
license of
enlisted
licensee.

176b. The miner's license of a person who has enlisted or enrolled for active service at home or abroad against the King's enemies shall be deemed to be subsisting and in force until six months after the date of his discharge from such service, or the 31st day of March following such date of discharge, whichever is the later date.

- 176c.—(1) Subject to subsections 2, 3 and 4, forfeiture or loss of rights under section 85, except clauses *a* and *b*, shall be avoided if the recorded holder of an interest in a mining claim has enlisted or enrolled for active service at home or abroad against the King's enemies. Effect of enlistment on forfeiture.
- (2) In the case of non-performance of work the period currently to be performed at the date of enlistment shall be performed not later than one year from the date of discharge from active service, two years from such date in the case of the next succeeding period, three years from such date in the case of a second succeeding period, four years from such date in the case of a third succeeding period and five years from such date in the case of a fourth succeeding period. Performance of work.
- (3) Where all the work required to be performed upon a claim has been performed prior to the date of enlistment, application for a patent or lease shall be applied for not later than one year from the date of discharge from active service. Application for patent.
- (4) The report required by subsection 4 of section 78 shall be made not later than ten days after the expiration of the time permitted for the performance of the work by this section. Filing report.
- 176d.—(1) Where the applicant for a patent or lease of a mining claim is a person who enlisted or enrolled for active service at home or abroad against the King's enemies, he shall not be required to pay the purchase money or the first year's rental as the case may be, provided that where he is not the sole applicant this exemption shall apply only to a part of the purchase money or the first year's rental, as the case may be, which is in proportion to his interest in the claim. Purchase money or rental.
- (2) In the case of each person who has enlisted or enrolled for active service this section shall apply to not more than three claims whether or not he is the sole owner thereof. Section not to apply to more than three claims.
- (3) The exemptions provided by this section shall apply to the personal representatives or beneficiaries of any person coming under the provisions of subsection 1. Section to apply to personal representatives and beneficiaries.
- 176e. The provisions of sections 176b to 176d shall apply only,—

Time of
acquiring
interest.

- (a) where the ownership or interest in a mining claim or a person on war service was acquired prior to the time such person enlisted or enrolled for active service; and

Notice to
recorder.

- (b) where the recorder of the mining division in which the claims are situate has notice that the holder of such claims or of an interest therein has enlisted or enrolled for active service.

Obtaining
license on
discharge.

176f. Notwithstanding the provisions of sections 155b to 155f, where the holder of a certificate issued thereunder has enlisted or enrolled for active service at home or abroad against the King's enemies, he may upon being discharged from active service obtain a miner's certificate or a renewal thereof if the medical officer finds upon examination that he is free from tuberculosis of the respiratory organs.

Commence-
ment of Act.

5. This Act shall come into force on the day upon which it receives the Royal Assent and shall have effect as from the 1st day of September, 1939.

Short title.

6. This Act may be cited as *The Mining Amendment Act., 1939 (No. 2)*.

BILL

The Mining Amendment Act, 1939 (No. 2).

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. LEDUC

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Organization of Resources Act, 1939.

MR. CROSS

BILL

The Organization of Resources Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Formation
of Provin-
cial Com-
mittee.

1.—(1) The Honourable Albert Matthews, LL.D., Lieutenant-Governor of Ontario, The Honourable Mitchell Frederick Hepburn, Lieutenant-Colonel George Alexander Drew, one of His Majesty's Counsel, and such other persons as may be appointed under the provisions of this Act shall be a Provincial Committee to aid in securing the conservation, utilization and organization of the resources of Ontario for the successful prosecution of the war, and to secure the maintaining and increasing of the agricultural and industrial production of Ontario, and the better development of the natural and other resources of the Province during the war and thereafter.

Chairman.

(2) The chairman of the Committee shall be elected by the members thereof and shall hold office for a period of one year or until his successor is elected.

"Commit-
tee,"—
meaning of.

(3) The Committee shall be known as the Organization of Resources Committee, hereinafter called "the Committee."

Duties of
Committee.

2. The Committee shall co-operate, so far as possible, with existing organizations and associations, civil and military, in furthering the objects of the Committee, and particularly in maintaining and stimulating agricultural and necessary industrial production, securing a sufficient supply of labour for the agricultural interests and industrial operations, assisting in the work of recruiting men for the Canadian Expeditionary Forces with the least possible disturbance to agriculture or industry, and promoting thrift and economy among the people.

Additional
members;
filling
vacancies.

3. The Lieutenant-Governor in Council may add such persons from time to time as members of the Committee as he may deem advisable, and may appoint any person as a member of the Committee in the place of any member dying or retiring or becoming incapable of acting.

EXPLANATORY NOTES

GENERAL. The Bill establishes the Organization of Resources Committee to be composed of The Honourable Albert Matthews, LL.D. Lieutenant-Governor of Ontario, the Honourable Mitchell Frederick Hepburn and Lieutenant-Colonel George Alexander Drew, K.C., and such other persons as the Lieutenant-Governor in Council may appoint. The purposes of the Committee are to aid in securing the conservation, utilization and organization of the resources of Ontario for the successful prosecution of the war, and to secure the maintaining and increasing of the agricultural and industrial production of Ontario, and the better development of the natural and other resources of the Province during the war and thereafter.

This Act is similar to *The Organization of Resources Act* passed by this Legislature in 1916 as chapter 4.

SECTION 1 appoints the Committee and sets out its purposes and provides for the election of a chairman.

SECTION 2 prescribes the duties of the Committee.

SECTION 3 makes provision for the appointment of further members of the Committee by the Lieutenant-Governor in Council.

Carrying
out recom-
mendations
of Com-
mittee.

4. The Committee may make such representations and recommendations to the Lieutenant-Governor in Council as it may deem advisable for carrying out the objects of this Act, and the Lieutenant-Governor in Council may approve such recommendations and direct such action to be taken thereon by the Committee or otherwise as he may deem meet.

Conferring
other powers
and duties
on Com-
mittee.

5. The Lieutenant-Governor in Council may confer such further powers and impose such further duties upon the Committee in connection with the better organization of the resources of Ontario as may be deemed advisable.

Appoint-
ment of,—
executive
committee,

6.—(1) The Committee may appoint,—

(a) an executive committee from among its members;
and

subcom-
mittees.

(b) such subcommittees as it may deem necessary and advisable from among its members or otherwise,

to exercise and perform such powers and duties in carrying out the objects of this Act as the Committee may by resolution confer and impose.

Fees and
expenses.

(2) The Lieutenant-Governor in Council may provide for the payment of fees and expenses to the members of subcommittees who are not members of the Committee, in connection with the work of such subcommittees.

Expenses of
members of
Committee.

7. The members of the Committee shall serve without remuneration, but may be paid their travelling expenses or other disbursements necessarily incurred in connection with the work of the Committee, the executive committee or any subcommittee and the receiving of such expenses and disbursements by any member of the Committee, the executive committee or a subcommittee shall not render him ineligible as a member of the Assembly or disqualify or render him liable to any penalty for sitting and voting therein, anything in *The Legislative Assembly Act* to the contrary notwithstanding.

Rev. Stat.,
c. 12.

Appoint-
ment of
officers,
etc., of
Committee.

8. The Lieutenant-Governor in Council may appoint such officers, clerks, servants and agents as may be deemed necessary for the carrying out of the work of the Committee, and may fix their salaries, wages, fees or other remuneration.

Temporary
help.

9. The Committee, subject to the approval of the Lieutenant-Governor in Council, may employ such temporary clerical, expert and other assistance as it may from time to time require and may fix the salaries, wages, fees or other remuneration and expenses thereof.

Salaries,
etc.—
how payable.

10. Payment of the salaries, wages, fees and other remuneration and expenses mentioned in sections 6, 7, 8 and 9

SECTION 4 permits the Committee to make recommendations to the Lieutenant-Governor in Council and provides for the approval of such recommendations by the Lieutenant-Governor in Council and the carrying out thereof.

SECTION 5 provides for the conferring of further powers and the imposition of further duties upon the Committee by the Lieutenant-Governor in Council.

SECTION 6 provides for the setting up of an executive committee and subcommittees.

SECTION 7 provides for the payment of expenses and disbursement the Committee.

SECTION 8 provides for the appointment of officers, clerks, servants and agents.

SECTION 9 provides for the appointment of temporary assistance.

SECTION 10 provides for the payment out of the Consolidated Revenue Fund, of such of the expenses of the Committee as are authorized by the Act.

shall be made out of the Consolidated Revenue Fund upon the certificate of the chairman of the Committee approved by the Treasurer of Ontario.

**Commence-
ment of Act.** **11.** This Act shall come into force on the day upon which it receives the Royal Assent.

Short title **12.** This Act may be cited as *The Organization of Resources Act, 1939*;

SECTION 11 brings the Act into force on the day upon which it receives the Royal Assent.

BILL
The Organization of Resources Act,
1939

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CROSS

No. 6

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Organization of Resources Act, 1939.

Mr. CROSS

TORONTO
PRINTED BY T. E. BOWMAN
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

BILL

The Organization of Resources Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Formation
of Provin-
cial Com-
mittee.

1.—(1) The Honourable Albert Matthews, LL.D., Lieutenant-Governor of Ontario, The Honourable Mitchell Frederick Hepburn, Lieutenant-Colonel George Alexander Drew, one of His Majesty's Counsel, and such other persons as may be appointed under the provisions of this Act shall be a Provincial Committee to aid in securing the conservation, utilization and organization of the resources of Ontario for the successful prosecution of the war, and to secure the maintaining and increasing of the agricultural and industrial production of Ontario, and the better development of the natural and other resources of the Province during the war and thereafter.

Chairman.

(2) The chairman of the Committee shall be elected by the members thereof and shall hold office for a period of one year or until his successor is elected.

"Commit-
tee,"—
meaning of.

(3) The Committee shall be known as the Organization of Resources Committee, hereinafter called "the Committee."

Duties of
Committee.

2. The Committee shall co-operate, so far as possible, with existing organizations and associations, civil and military, in furthering the objects of the Committee, and particularly in maintaining and stimulating agricultural and necessary industrial production, securing a sufficient supply of labour for the agricultural interests and industrial operations, assisting in the work of recruiting men for the Canadian Expeditionary Forces with the least possible disturbance to agriculture or industry, and promoting thrift and economy among the people.

Additional
members;
filling
vacancies.

3. The Lieutenant-Governor in Council may add such persons from time to time as members of the Committee as he may deem advisable, and may appoint any person as a member of the Committee in the place of any member dying or retiring or becoming incapable of acting.

4. The Committee may make such representations and recommendations to the Lieutenant-Governor in Council as it may deem advisable for carrying out the objects of this Act, and the Lieutenant-Governor in Council may approve such recommendations and direct such action to be taken thereon by the Committee or otherwise as he may deem meet.

5. The Lieutenant-Governor in Council may confer such further powers and impose such further duties upon the Committee in connection with the better organization of the resources of Ontario as may be deemed advisable.

6.—(1) The Committee may appoint,—

- (a) an executive committee from among its members;
and
- (b) such subcommittees as it may deem necessary and
advisable from among its members or otherwise,

to exercise and perform such powers and duties in carrying out the objects of this Act as the Committee may by resolution confer and impose.

(2) The Lieutenant-Governor in Council may provide for the payment of fees and expenses to the members of subcommittees who are not members of the Committee, in connection with the work of such subcommittees.

7. The members of the Committee shall serve without remuneration, but may be paid their travelling expenses or other disbursements necessarily incurred in connection with the work of the Committee, the executive committee or any subcommittee and the receiving of such expenses and disbursements by any member of the Committee, the executive committee or a subcommittee shall not render him ineligible as a member of the Assembly or disqualify or render him liable to any penalty for sitting and voting therein, anything in *The Legislative Assembly Act* to the contrary notwithstanding.

8. The Lieutenant-Governor in Council may appoint such officers, clerks, servants and agents as may be deemed necessary for the carrying out of the work of the Committee, and may fix their salaries, wages, fees or other remuneration.

9. The Committee, subject to the approval of the Lieutenant-Governor in Council, may employ such temporary clerical, expert and other assistance as it may from time to time require and may fix the salaries, wages, fees or other remuneration and expenses thereof.

10. Payment of the salaries, wages, fees and other remuneration and expenses mentioned in sections 6, 7, 8 and 9

shall be made out of the Consolidated Revenue Fund upon the certificate of the chairman of the Committee approved by the Treasurer of Ontario.

Commence-
ment of Act.

11. This Act shall come into force on the day upon which it receives the Royal Assent.

Short title

12. This Act may be cited as *The Organization of Resources Act, 1939*

BILL

The Organization of Resources Act,
1939

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. CROSS

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Execution of Trusts Act, 1939.

MR. CONANT

No. 7

1939

BILL

The Execution of Trusts Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation,—
“trustee.”

1. In this Act “trustee” shall include an executor, administrator or administrator with the will annexed in relation to the administration of the estate of a deceased person.

Delegation
of trust by
trustee.

2.—(1) A trustee, whether a sole trustee or a trustee with others, may, notwithstanding any rule of law or equity to the contrary, by power of attorney, attested by one or more witnesses, delegate to any person capable of being appointed to be a trustee of the trust, the execution of any trust of which he is trustee, during any period for which such trustee is engaged on war service within the meaning of this Act, and a further period of two months thereafter.

What to be
included
as war
service.

(2) For the purposes of this Act a trustee shall be deemed to be engaged on war service,—

- (a) if he is engaged on active service in connection with the present war as a member of any of the military, naval or air forces of Canada, the British Empire or any part or ally thereof;
- (b) if he is engaged on service in any work abroad, in connection with the present war, of the Canadian or British Red Cross Society or any other body with similar objects; or
- (c) if in connection with the present war he is a prisoner of war in the enemy's country or is interned in the country of a neutral power.

Donee of
power of
attorney.

(3) All jurisdiction and powers of any court shall apply to the donee of a power of attorney given under this Act so far as respects the execution of the trust in the same manner as if the donee were a trustee of the trust.

EXPLANATORY NOTES

GENERAL. This Act facilitates the delegation of a trusteeship by a trustee of the trust who is on war service as defined by the Act. It is similar to chapter 29 of the Statutes of 1916, which is no longer in force. It has the same purposes and in many respects is in the same form as chapter 13 and 70 of the Imperial Statutes 1915-16.

SECTION 1 defines "trustee."

SECTION 2.—Subsection 1 is the operative provision of the Act and specifies the manner in which the delegation of a trusteeship may be effected in the circumstances there indicated.

Subsection 2 defines "war service" for the purposes of the Act.

Subsection 3 states the extent of the operation of a delegation made under the Act.

Proof that donor engaged on war service.

(4) A statutory declaration or affidavit by the donee of a power of attorney under which the execution of a trust is delegated, that the donor is engaged on war service within the meaning of this Act, or that in any transaction the donee is acting in execution of the trust pursuant to such power of attorney, shall be accepted as sufficient evidence of the fact by any person dealing with the donee.

Registration of power of attorney.

3.—(1) A power of attorney given under this Act may be registered in a registry office or land titles office upon the affidavit of the witness being made before a major or any officer of higher command on active service in the military, naval or air forces of His Majesty, or made as now provided by *The Registry Act* or *The Land Titles Act*.

Rev. Stat., cc. 170, 174.

Delegating right to transfer inscribed stock.

(2) The donee of a power of attorney given under this Act may, for the purpose of the transfer of any stock, including inscribed stock, himself delegate to an attorney the power to transfer.

Enforced absence of trustee on account of war.

4. The powers conferred by this Act on trustees in relation to any period for which they are engaged on war service, may also be exercised by any trustee not engaged on war service in relation to any period during which, being abroad, he is for any reason connected with the present war unable to return from abroad to Ontario, and this Act shall have effect, in its application to such trustees, with the necessary modifications.

Trustee may appoint co-executor, etc., as attorney.

5. An executor or administrator engaged on war service may appoint as his attorney his co-executor or co-administrator, if any, or any other person who would be capable of being appointed by a court of competent jurisdiction to be administrator with the will annexed or administrator of such deceased person, if no executor or administrator existed; provided that for the purpose of this provision, a person shall not be deemed to be incapable of being appointed administrator by reason only that some other person would have, according to the law or practice of the court, a prior claim to be so appointed.

Indemnification of person dealing with donee.

6.—(1) In favour of any person dealing with the donee of a power of attorney made under this Act, any act done or instrument executed by the attorney shall, notwithstanding that the power has become revoked by the act of the donor of the power or by his death or otherwise, be as valid and effectual as if the donor of the power were alive, and of sound mind, and had himself done such act or executed such instrument, unless such person had actual notice of the revocation of the power or of the death or unsoundness of mind of the donor of the power before such act was done or deed executed.

Subsection 4 indicates what evidence of war service of the trustee and of the fact that the donee of the trusteeship is acting as trustee, is necessary.

SECTION 3.—Subsection 1 provides for the registration in a registry office or land titles office of a power of attorney delegating a trusteeship.

Subsection 2 provides for a redelegation by the donee of a trusteeship of the power to transfer stock.

SECTION 4 provides for the case of a trustee who while not on war service within the meaning of subsection 2 of section 2, is unable to act because of reasons connected with the war.

SECTION 5 permits a delegation of trust to be made to a co-executor or co-administrator and indicates to what other persons delegation may be made.

SECTION 6.—Subsection 1 avoids the death of the donor of the trusteeship operating as a revocation of the delegation as against any person dealing with the donee unless such person had notice of the death.

Conclusive
proof of
absence.

(2) In favour of a person dealing with the attorney any such statutory declaration or affidavit made by the attorney as is mentioned in subsection 4 of section 2 of this Act shall be conclusive evidence of the facts therein contained.

Presump-
tion as to
continuance
of life of
trustee.

7. A trustee to whom this Act applies shall, for the purposes of this Act, be presumed to remain alive until definite news of his death has been received or such death has been presumed by a court of competent jurisdiction, and the fact that he is reported "missing" or "missing and believed to be killed" shall not be construed as giving to persons having knowledge of such report, notice of his death, although in fact it has occurred.

Exception
as to implied
or construc-
tive trust.

8. This Act shall not apply to any trustee under an implied or constructive trust.

Commence-
ment of Act.

9. This Act shall come into force on the day upon which it receives the Royal Assent and shall have effect as from the 1st day of September, 1939.

Short title.

10. This Act may be cited as *The Execution of Trusts Act, 1939*.

Subsection 2 provides that a statutory declaration or affidavit made under subsection 4 of section 2 shall, for the purposes of a person dealing with the donee of the trusteeship, be conclusive evidence of the facts therein contained.

SECTION 7 prescribes the time during which a trustee shall be deemed to remain alive for the purposes of this Act.

SECTIONS 8, 9 AND 10 are self-explanatory.

BILL

The Execution of Trusts Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CONANT

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Execution of Trusts Act, 1939.

MR. CONANT

No. 7

1939

BILL

The Execution of Trusts Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation,—

"trustee."

1. In this Act "trustee" shall include an executor, administrator or administrator with the will annexed in relation to the administration of the estate of a deceased person.

Delegation
of trust by
trustee.

2.—(1) A trustee, whether a sole trustee or a trustee with others, may, notwithstanding any rule of law or equity to the contrary, by power of attorney, attested by one or more witnesses, delegate to any person capable of being appointed to be a trustee of the trust, the execution of any trust of which he is trustee, during any period for which such trustee is engaged on war service within the meaning of this Act, and a further period of two months thereafter.

What to be
included
as war
service.

(2) For the purposes of this Act a trustee shall be deemed to be engaged on war service,—

- (a) if he is engaged on active service in connection with the present war as a member of any of the military, naval or air forces of Canada, the British Empire or any part or ally thereof;
- (b) if he is engaged on service in any work abroad, in connection with the present war, of the Canadian or British Red Cross Society or any other body with similar objects; or
- (c) if in connection with the present war he is a prisoner of war in the enemy's country or is interned in the country of a neutral power.

Donee of
power of
attorney.

(3) All jurisdiction and powers of any court shall apply to the donee of a power of attorney given under this Act so far as respects the execution of the trust in the same manner as if the donee were a trustee of the trust.

(4) A statutory declaration or affidavit by the donee of a power of attorney under which the execution of a trust is delegated, that the donor is engaged on war service within the meaning of this Act, or that in any transaction the donee is acting in execution of the trust pursuant to such power of attorney, shall be accepted as sufficient evidence of the fact by any person dealing with the donee.

Proof that donor engaged on war service.

3.—(1) A power of attorney given under this Act may be registered in a registry office or land titles office upon the affidavit of the witness being made before a major or any officer of higher command on active service in the military, naval or air forces of His Majesty, or made as now provided by *The Registry Act* or *The Land Titles Act*.

Registration of power of attorney.
Rev. Stat., cc. 170, 174.

(2) The donee of a power of attorney given under this Act may, for the purpose of the transfer of any stock, including inscribed stock, himself delegate to an attorney the power to transfer.

Delegating right to transfer inscribed stock.

4. The powers conferred by this Act on trustees in relation to any period for which they are engaged on war service, may also be exercised by any trustee not engaged on war service in relation to any period during which, being abroad, he is for any reason connected with the present war unable to return from abroad to Ontario, and this Act shall have effect, in its application to such trustees, with the necessary modifications.

Enforced absence of trustee on account of war.

5. An executor or administrator engaged on war service may appoint as his attorney his co-executor or co-administrator, if any, or any other person who would be capable of being appointed by a court of competent jurisdiction to be administrator with the will annexed or administrator of such deceased person, if no executor or administrator existed; provided that for the purpose of this provision, a person shall not be deemed to be incapable of being appointed administrator by reason only that some other person would have, according to the law or practice of the court, a prior claim to be so appointed.

Trustee may appoint co-executor, etc., as attorney.

6.—(1) In favour of any person dealing with the donee of a power of attorney made under this Act, any act done or instrument executed by the attorney shall, notwithstanding that the power has become revoked by the act of the donor of the power or by his death or otherwise, be as valid and effectual as if the donor of the power were alive, and of sound mind, and had himself done such act or executed such instrument, unless such person had actual notice of the revocation of the power or of the death or unsoundness of mind of the donor of the power before such act was done or deed executed.

Indemnification of person dealing with donee.

Conclusive
proof of
absence.

(2) In favour of a person dealing with the attorney any such statutory declaration or affidavit made by the attorney as is mentioned in subsection 4 of section 2 of this Act shall be conclusive evidence of the facts therein contained.

Presump-
tion as to
continuance
of life of
trustee.

7. A trustee to whom this Act applies shall, for the purposes of this Act, be presumed to remain alive until definite news of his death has been received or such death has been presumed by a court of competent jurisdiction, and the fact that he is reported "missing" or "missing and believed to be killed" shall not be construed as giving to persons having knowledge of such report, notice of his death, although in fact it has occurred.

Exception
as to implied
or construc-
tive trust.

8. This Act shall not apply to any trustee under an implied or constructive trust.

Commence-
ment of Act.

9. This Act shall come into force on the day upon which it receives the Royal Assent and shall have effect as from the 1st day of September, 1939.

Short title.

10. This Act may be cited as *The Execution of Trusts Act, 1939*.

BILL

The Execution of Trusts Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. CONANT

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

An Act respecting Public Meetings and Public Processions.

MR. CONANT

BILL

An Act respecting Public Meetings and Public Processions.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation,—

1. In this Act,—

“permit;”

(a) “permit” shall mean a permit issued under this Act;

“public
meeting;”

(b) “public meeting” shall mean any meeting or demonstration in a public place held for the purpose of the discussion of matters of public interest or for the purpose of the expression of views on such matters;

“public
place;”

(c) “public place” shall include any public park, garden, square, court, bridge, highway, road, alley or passage whether a thoroughfare or not and any open space to which for the time being, the public have access whether upon payment of a fee or otherwise; and

“public
procession.”

(d) “public procession” shall mean a procession in a public place.

Permits,—
issue of.

2.—(1) Permits for the holding of public meetings and public processions may be issued,—

(a) in a local municipality having a board of commissioners of police, by the board of commissioners of police;

(b) in a local municipality not having a board of commissioners of police, by the municipal council; and

(c) in territory without municipal organization, by a magistrate.

Idem.

(2) The board of commissioners of police, municipal council or magistrate, as the case may be, may issue any permit

EXPLANATORY NOTE

The purpose of this Bill is to require a permit to be obtained before the holding of a public meeting or public procession. Permits may be issued by a police commission where one exists; by the municipal council in other municipalities and by a magistrate in territory without municipal organization.

subject to such conditions as it or he may deem proper or may refuse to issue a permit without stating any reason for such refusal.

Fee for permit.

(3) A fee of not exceeding \$1 may be charged for any such permit.

Meeting or procession not to be held without permit.

3. No person shall hold, convene, organize or take part in or assist in holding, convening or organizing a public meeting or public procession unless a permit for the holding of such meeting or procession has been issued.

Arrests.

4. Any officer or constable may arrest without warrant any person contravening any of the provisions of this Act or whom he suspects of having contravened or being about to contravene any of the provisions of this Act.

Application of Act.

5. This Act shall not apply to any public meeting or public procession held by a religious organization.

Penalties.

6. Every person who contravenes any of the provisions of this Act shall be guilty of an offence and liable to a fine not exceeding \$200 or to imprisonment for a term not exceeding six months, or both.

Recovery of penalties. Rev. Stat., c. 136.

7. The penalties imposed by this Act may be recovered under *The Summary Convictions Act*.

Commencement of Act.

8. This Act shall come into force on the day upon which it receives the Royal Assent.

Short title.

9. This Act may be cited as *The Public Meetings and Processions Act, 1939*.

BILL

An Act respecting Public Meetings
and Public Processions.

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CONANT

No. 8

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

An Act respecting Public Meetings and Public Processions.

MR. CONANT

TORONTO
PRINTED BY T. E. BOWMAN
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

No. 8

1939

BILL

An Act respecting Public Meetings and Public Processions.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation,—

1. In this Act,—

‘permit;’

(a) “permit” shall mean a permit issued under this Act;

“public
meeting;”

(b) “public meeting” shall mean any meeting or demonstration in a public place held for the purpose of the discussion of matters of public interest or for the purpose of the expression of views on such matters;

“public
place;”

(c) “public place” shall mean any public park, public garden, public square, public court, public bridge, public highway, public road, public alley or public passage whether a thoroughfare or not and any public open space to which for the time being the public have access, whether upon payment of a fee or otherwise; and

“public
procession.”

(d) “public procession” shall mean a procession in a public place.

Meeting or
procession
not to be
held with-
out permit.

2. Subject to section 5, no person shall hold, convene, organize or take part in, or assist in holding, convening or organizing a public meeting or public procession unless a permit for the holding of such meeting or such procession has been obtained in accordance with section 3.

Permits,—
issue of.

3.—(1) Permits for the holding of public meetings and public processions may be issued,—

(a) in a local municipality having a board of commissioners of police, by the board of commissioners of police;

- (b) in a local municipality not having a board of commissioners of police, by the municipal council; and
- (c) in territory without municipal organization, by a magistrate.
- Idem. (2) The board of commissioners of police, municipal council or magistrate, as the case may be, may issue any permit subject to such conditions as it or he may deem proper or may refuse to issue a permit.
- Fee for permit. (3) A fee of not exceeding \$1 may be charged for any such permit.
- Arrests. 4. Any police officer or constable may arrest without warrant any person contravening any of the provisions of this Act.
- Application of Act. 5. This Act shall not apply to any public meeting or public procession held by a religious organization.
- Penalties. 6. Every person who contravenes any of the provisions of this Act shall be guilty of an offence and liable to a fine not exceeding \$200 or to imprisonment for a term not exceeding six months, or both.
- Recovery of penalties.
Rev. Stat.,
c. 136. 7. The penalties imposed by this Act may be recovered under *The Summary Convictions Act*.
- Commencement of Act. 8. This Act shall come into force on a day to be named by the Lieutenant-Governor by his Proclamation.
- Short title. 9. This Act may be cited as *The Public Meetings and Processions Act, 1939*.

BILL

An Act respecting Public Meetings
and Public Processions.

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 22nd, 1939

MR. CONANT

No. 9

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Statute Law Amendment Act, 1939 (No. 2).

MR. CONANT

TORONTO
PRINTED BY T. E. BOWMAN
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

No. 9

1939

BILL

The Statute Law Amendment Act, 1939 (No. 2).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 121,
amended.

1. *The Commissioners for Taking Affidavits Act* is amended by adding thereto the following section:

Taking
affidavits,
etc., before
officers of
His
Majesty's
forces.

7a. An affidavit for use in Ontario may be sworn within or without Ontario before a major or officer of higher command on active service in the military, naval or air forces of His Majesty and shall be as valid and effectual and of like force and effect to all intents and purposes as if it had been sworn in Ontario before a commissioner for taking affidavits therein.

Rev. Stat.,
c. 140, s. 25,
re-enacted.

2. Section 25 of *The Constables Act* is repealed and the following substituted therefor:

Special
constables,—
appointment
of.

25.—(1) The county judge, the Commissioner of Police for Ontario, or a magistrate may appoint persons to act as special constables for such time and in such manner as to him may seem necessary and every such appointment shall have the same force and effect as an appointment made under section 16.

Confirma-
tion of
appoint-
ments.

(2) Every appointment of a constable made by a magistrate on or after the 1st day of May, 1939, is hereby confirmed and shall have the same force and effect as an appointment made under this section.

Rev. Stat.,
c. 8, s. 18,
par. 2, cl. e,
re-enacted.

3.—(1) Clause *e* of paragraph 2 of section 18 of *The Election Act* is repealed and the following substituted therefor:

(*e*) is serving or served in any country in the military, naval or air forces of Canada or the British Empire or any part or ally thereof in the present war or in the Great War of 1914-1918;

EXPLANATORY NOTES

SECTION 1. This amendment provides that certain officers of His Majesty's Forces shall have the right to take affidavits within or without Ontario.

SECTION 2. The section clarifies the right of a magistrate to appoint special constables and dispenses with the necessity of hearing witnesses as to the existence of a tumult, riot or felony before the making of such an appointment.

SECTION 3. Subsection 1. The clause now refers only to service in the Great War of 1914-1918, and to the military or naval forces. This amendment qualifies as voters those who are serving in the military, naval or air forces in the present war and adds those who served in the air force in the Great War.

Rev. Stat.,
c. 8, s. 20,
cl. b, re-
enacted.

(2) Clause *b* of section 20 of *The Election Act* is repealed and the following substituted therefor:

- (b) a member of the military, naval or air forces of Canada or the British Empire or any part or ally thereof against the King's enemies, or a nurse or nursing sister, or in any other capacity with such forces.

Rev. Stat.,
c. 8, s. 22,
subs. 1,
re-enacted.

(3) Subsection 1 of section 22 of *The Election Act* is repealed and the following substituted therefor:

Indians,—
when dis-
qualified.

- (1) A person who is an unenfranchised Indian of whole or part Indian blood and residing or having his domicile among Indians or on an Indian reserve shall not be entitled to have his name entered on the list of voters or to vote unless such person is serving or has served in any country in the military, naval or air forces of Canada or the British Empire or any part or ally thereof in the present war or in the Great War of 1914-1918.

Rev. Stat.,
c. 8, s. 22,
subs. 2,
amended.

(4) Subsection 2 of the said section 22 is amended by striking out the last paragraph and inserting in lieu thereof the following:

You swear (*or solemnly affirm*) that you are serving (*or served*) against the King's enemies in the present war (*or in the Great War of 1914-1918*).

Rev. Stat.,
c. 8,
Form 32,
par. 3,
re-enacted.

(5) Paragraph 3 of Form 32 in the Schedule of Forms to *The Election Act* is repealed and the following substituted therefor:

3. That you are serving (*or served*) in the military, naval or air forces of Canada or the British Empire (*or any part or ally thereof*) in the present war (*or in the Great War of 1914-1918, naming the force in which the voter is serving or served.*)

Rev. Stat.,
c. 12, s. 9,
subs. 2,
cl. b,
amended.

4.—(1) Clause *b* of subsection 2 of section 9 of *The Legislative Assembly Act* is repealed and the following substituted therefor:

- (b) an officer or other member of His Majesty's army, navy or air force, or an officer in the militia or a militiaman.

Rev. Stat.,
c. 12, s. 74,
amended.

(2) Section 74 of *The Legislative Assembly Act* is amended by adding thereto the following subsection:

Subsection 2. This amendment extends the application of the clause to service in the air force.

Subsections 3, 4 and 5 are complementary to other amendments to *The Election Act* regarding service in the present war and regarding service in the air force in the Great War.

SECTION 4, SUBSECTION 1. The section which provides that an officer of His Majesty's army or navy or an officer in the militia or a militiaman shall not be ineligible to sit in the Assembly is extended to include His Majesty's air force and also to include members of the force as well as officers.

SUBSECTION 2. This amendment provides that for the purpose of travelling expenses the place of residence of a member of the Assembly who comes to Toronto to attend a session of the House shall be deemed to be the last place at which he served.

Place of
residence.

- (2) In the case of a member of the Assembly who is a member of His Majesty's army, navy or air force during the present war who comes to Toronto for the purpose of attending a session of the Legislature, his place of residence shall be deemed to be the last place at which he so served, and the distance going and coming shall be reckoned, determined and certified accordingly.

Rev. Stat.,
c. 164, s. 13,
subs. 2,
re-enacted.

- 5.—(1) Subsection 2 of section 13 of *The Wills Act* is repealed and the following substituted therefor:

Testa-
mentary
capacity of
soldier, etc.,
although
minor.

- (2) Any such soldier, member, mariner or seaman shall be deemed to be of testamentary capacity and to be capable of making a valid disposition by his will of any of his property whether real or personal, notwithstanding that he is at the time of the execution of his will under the age of twenty-one years.

Rev. Stat.,
c. 164, s. 13,
amended.

- (2) Section 13 of *The Wills Act* is further amended by adding thereto the following subsection:

Naval,
marine and
air forces.

- (3) This section shall extend to any member of His Majesty's naval, marine or air forces when he is so circumstanced that if he were a soldier he would be in actual military service within the meaning of subsection 1, and in the case of a member of His Majesty's naval or marine forces, when he is at sea.

Commence-
ment of Act.

6. This Act shall come into force on the day upon which it receives the Royal Assent and shall have effect as from the 1st day of September, 1939.

Short title.

7. This Act may be cited as *The Statute Law Amendment Act, 1939* (No. 2).

SECTION 5. The section extends the provisions of *The Wills Act* which permit a soldier in actual military service to make a will without complying with the usual formalities and whether or not he has attained his majority so that these provisions will apply to members of the naval, marine and air force. Reference to August 4th, 1914, the date of the commencement of the Great War 1914-1918 is deleted.

BILL

The Statute Law Amendment Act, 1939
(No. 2)

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CONANT

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Statute Law Amendment Act, 1939 (No. 2).

MR. CONANT

No. 9

1939

BILL

The Statute Law Amendment Act, 1939 (No. 2).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 121,
amended.

1. *The Commissioners for Taking Affidavits Act* is amended by adding thereto the following section:

Taking
affidavits,
etc., before
officers of
His
Majesty's
forces.

- 7a. An affidavit for use in Ontario may be sworn within or without Ontario before a major or officer of higher command on active service in the military, naval or air forces of His Majesty and shall be as valid and effectual and of like force and effect to all intents and purposes as if it had been sworn in Ontario before a commissioner for taking affidavits therein.

Rev. Stat.,
c. 140, s. 25,
re-enacted.

2. Section 25 of *The Constables Act* is repealed and the following substituted therefor:

Special
constables,—
appointment
of.

- 25.—(1) The county judge, the Commissioner of Police for Ontario, or a magistrate may appoint persons to act as special constables for such time and in such manner as to him may seem necessary and every such appointment shall have the same force and effect as an appointment made under section 16.

Confirmation
of
appoint-
ments.

- (2) Every appointment of a constable made by a magistrate on or after the 1st day of May, 1939, is hereby confirmed and shall have the same force and effect as an appointment made under this section.

Rev. Stat.,
c. 8, s. 18,
par. 2, cl. e,
re-enacted.

- 3.—(1) Clause *e* of paragraph 2 of section 18 of *The Election Act* is repealed and the following substituted therefor:

- (*e*) is serving or served in any country in the military, naval or air forces of Canada or the British Empire or any part or ally thereof in the present war or in the Great War of 1914-1918;

(2) Clause *b* of section 20 of *The Election Act* is repealed and the following substituted therefor:

Rev. Stat.,
c. 8, s. 20,
cl. b, re-
enacted.

- (b) a member of the military, naval or air forces of Canada or the British Empire or any part or ally thereof against the King's enemies, or a nurse or nursing sister, or in any other capacity with such forces.

(3) Subsection 1 of section 22 of *The Election Act* is repealed and the following substituted therefor:

Rev. Stat.,
c. 8, s. 22,
subs. 1,
re-enacted.

- (1) A person who is an unenfranchised Indian of whole or part Indian blood and residing or having his domicile among Indians or on an Indian reserve shall not be entitled to have his name entered on the list of voters or to vote unless such person is serving or has served in any country in the military, naval or air forces of Canada or the British Empire or any part or ally thereof in the present war or in the Great War of 1914-1918.

Indians,—
when dis-
qualified.

(4) Subsection 2 of the said section 22 is amended by striking out the last paragraph and inserting in lieu thereof the following:

Rev. Stat.,
c. 8, s. 22,
subs. 2,
amended.

You swear (*or* solemnly affirm) that you are serving (*or* served) against the King's enemies in the present war (*or* in the Great War of 1914-1918).

(5) Paragraph 3 of Form 32 in the Schedule of Forms to *The Election Act* is repealed and the following substituted therefor:

Rev. Stat.,
c. 8,
Form 32,
par. 3,
re-enacted.

3. That you are serving (*or* served) in the military, naval or air forces of Canada or the British Empire (*or* any part or ally thereof) in the present war (*or* in the Great War of 1914-1918, *naming the force in which the voter is serving or served.*)

4.—(1) Clause *b* of subsection 2 of section 9 of *The Legislative Assembly Act* is repealed and the following substituted therefor:

Rev. Stat.,
c. 12, s. 9,
subs. 2,
cl. b,
amended.

- (b) an officer or other member of His Majesty's army, navy or air force, or an officer in the militia or a militiaman.

(2) Section 74 of *The Legislative Assembly Act* is amended by adding thereto the following subsection:

Rev. Stat.,
c. 12, s. 74,
amended.

Place of
residence.

- (2) In the case of a member of the Assembly who is a member of His Majesty's army, navy or air force during the present war who comes to Toronto for the purpose of attending a session of the Legislature, his place of residence shall be deemed to be the last place at which he so served, and the distance going and coming shall be reckoned, determined and certified accordingly.

Rev. Stat.,
c. 164, s. 13,
subs. 2,
re-enacted.

5.—(1) Subsection 2 of section 13 of *The Wills Act* is repealed and the following substituted therefor:

Testa-
mentary
capacity of
soldier, etc.,
although
minor.

- (2) Any such soldier, member, mariner or seaman shall be deemed to be of testamentary capacity and to be capable of making a valid disposition by his will of any of his property whether real or personal, notwithstanding that he is at the time of the execution of his will under the age of twenty-one years.

Rev. Stat.,
c. 164, s. 13,
amended.

(2) Section 13 of *The Wills Act* is further amended by adding thereto the following subsection:

Naval,
marine and
air forces.

- (3) This section shall extend to any member of His Majesty's naval, marine or air forces when he is so circumstanced that if he were a soldier he would be in actual military service within the meaning of subsection 1, and in the case of a member of His Majesty's naval or marine forces, when he is at sea.

Commence-
ment of Act.

6. This Act shall come into force on the day upon which it receives the Royal Assent and shall have effect as from the 1st day of September, 1939.

Short title.

7. This Act may be cited as *The Statute Law Amendment Act, 1939 (No. 2)*.

BILL

The Statute Law Amendment Act, 1939
(No. 2)

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. CONANT

No. 10

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Municipal Amendment Act, 1939, (No. 2).

MR. CROSS

TORONTO
PRINTED BY T. E. BOWMAN
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

No. 10

1939

BILL

The Municipal Amendment Act, 1939, (No. 2).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 266, s. 275,
amended.

1. Section 275 of *The Municipal Act* is amended by adding thereto the following subsection:

No debentures for patriotic purposes.

(3) No debentures shall be issued for the purposes set out in section 404a of this Act.

Rev. Stat.,
c. 266, s. 305,
amended.

2. Section 305 of *The Municipal Act* is amended by adding thereto the following subsection:

Redemption before maturity.

(15) The by-law may provide that all the debentures or a portion thereof shall be redeemable at the option of the corporation on any date prior to maturity subject to the following provisions,—

Place of payment and value.

(a) The by-law and every debenture that is so redeemable shall specify the place of payment and the value at which such debenture may be so redeemed;

Interest.

(b) Interest shall be paid to the date set for such redemption and shall cease thereafter to accrue;

Notice to registered owner.

(c) Notice of intention so to redeem shall be sent by post at least thirty days prior to the date set for such redemption to the person in whose name the debenture is registered at the address shown in the Debenture Registry Book;

Publication of notice.

(d) At least thirty days prior to the date set for such redemption notice of intention so to redeem shall be published in the *Ontario Gazette* and in such other manner as, subject

EXPLANATORY NOTES

SECTION 1. This amendment makes current funds the only source for municipal grants of money in aid of patriotic organizations, rifle and military associations, and military bands and for remuneration of municipal employees on active service.

SECTION 2. This amendment empowers municipal corporations to issue "callable" debentures.

to the approval of the Municipal Board, the by-law provides; and

Order in which debentures to be redeemed.

- (e) Where only a portion of the debentures issued under the by-law is so to be redeemed, such portion shall comprise only the debentures that have the latest maturity dates, and no debenture issued under the by-law shall be called for such redemption in priority to any such debenture that has a later maturity date.

Rev. Stat., c. 266, s. 307, subs. 3, amended.

3. Subsection 3 of section 307 of *The Municipal Act* is amended by adding thereto the following clause:

- (aa) for borrowing money for any of the purposes mentioned in section 404a; or.

Rev. Stat., c. 266, amended.

4. *The Municipal Act* is amended by adding thereto the following section:

Rateable property for patriotic rates.

315a.—(1) Notwithstanding anything contained in this or any other general or special Act, or in any order of the Municipal Board, or in any municipal by-law or resolution, or in any contract, or other instrument, a municipal rate levied for any of the purposes set out in section 404a shall be levied upon the full value of all the rateable property in the municipality, and no fixed assessment or partial or total exemption from assessment or taxation shall apply thereto, except as provided in section 4 and subsection 3 of section 40 of *The Assessment Act*.

Rev. Stat., c. 272.

- (2) In calculating whether the limit fixed by subsection 1 of section 315 has been reached, any rates levied for any of the purposes set out in section 404a shall be excluded from such calculation.

Rev. Stat., c. 266, s. 404, paras. 2, 32, 33, 34 and 35 repealed.

5. Paragraphs 2, 32, 33, 34 and 35 of section 404 of *The Municipal Act* are repealed.

Rev. Stat., c. 266, amended.

6. *The Municipal Act* is amended by adding thereto the following section:

404a. Subject to the approval of the Department and The Organization of Resources Committee or of such sub-committee thereof as may be designated by the Committee and to subsection 3 of section 275, by-laws may be passed,—

- (a) by the councils of counties, cities and separated towns, and of local municipalities in unorganized territory,—

SECTION 3. This amendment enables municipal corporations, without the assent of electors, to borrow for certain patriotic grants that are not provided for in the municipal estimates.

SECTION 4. Subsection 1 of section 315a, enacted by this section, makes the full value of all rateable property subject to rates for patriotic purposes. The two classes of property excepted are (1) property exempted by the general exemption section of *The Assessment Act*, and (2) exempted dwelling houses of veterans of the Great War of 1914-1918.

Subsection 2 of the new section allows rates for patriotic purposes to exceed the general statutory limit of two and a half cents in the dollar.

SECTION 5 is complementary to section 6 of the Bill.

SECTION 6. This section of the Bill makes municipal grants for certain patriotic purposes subject to the approval of the Department of Municipal Affairs and The Organization of Resources Committee or a sub-committee thereof, and reduces the number of municipalities that have the power to make such grants.

Aid to
patriotic
organiza-
tions.

- (i) for granting aid to any patriotic organization that is duly registered under the *War Charities Act, 1939* (Canada);

Aid to rifle
associations
and militia.

- (ii) for aiding any regularly organized rifle association or any association or corporation having for its object or one of its objects the promotion of military art, science or literature;

Bands of
music.

- (iii) for aiding the establishment or maintenance of military bands of music; and

Remunera-
tion.

- (b) by the councils of all municipalities for adding to the sum paid, when on active service, to any enlisted member of the armed forces of Canada, the British Empire or any part or ally thereof, who at the time of enlistment was an officer or servant of the corporation or a local board, within the meaning of *The Department of Municipal Affairs Act*, provided that, notwithstanding anything contained in this or any other general or special Act, no corporation and no such local board shall remunerate an officer or servant thereof who enlists as a member of such armed forces, except in accordance with this section.

Rev. Stat.,
c. 59.

Rev. Stat.,
c. 266, s. 405,
par. 65,
amended.

7. Paragraph 65 of section 405 of *The Municipal Act* is amended by inserting after the word "a" where it occurs the second time in the second line the word "civilian" and by inserting after the word "any" in the fourth line the word "civilian" so that the first four lines of the said paragraph shall now read as follows:

Establishing
funds for
bands.

65. For providing by means of taxation for the establishment and maintenance of a fund for the support and aid of a civilian band or bands of music and for making annual or other grants from such fund to any civilian band or bands or to the members thereof.

Commence-
ment of Act.

8. This Act shall come into force on the day upon which it receives the Royal Assent.

Short title.

9. This Act may be cited as *The Municipal Amendment Act, 1939*, (No. 2).

SECTION 7 is complementary to section 6 of the Bill.

SECTION 8 brings the Act into force on the date of the Royal Assent.

BILL

The Municipal Amendment Act, 1939,
(No. 2)

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CROSS

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Municipal Amendment Act, 1939 (No. 2).

MR. CROSS

No. 10

1939

BILL

The Municipal Amendment Act, 1939 (No. 2).

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 266, s. 275,
amended.

1. Section 275 of *The Municipal Act* is amended by adding thereto the following subsection:

No debentures for patriotic purposes.

(3) No debentures shall be issued for the purposes set out in section 404a of this Act.

Rev. Stat.,
c. 266, s. 305,
amended.

2. Section 305 of *The Municipal Act* is amended by adding thereto the following subsection:

Redemption before maturity.

(15) The by-law may provide that all the debentures or a portion thereof shall be redeemable at the option of the corporation on any date prior to maturity subject to the following provisions,—

Place of payment and value.

(a) The by-law and every debenture that is so redeemable shall specify the place of payment and the value at which such debenture may be so redeemed;

Interest.

(b) Interest shall be paid to the date set for such redemption and shall cease thereafter to accrue;

Notice to registered owner.

(c) Notice of intention so to redeem shall be sent by post at least thirty days prior to the date set for such redemption to the person in whose name the debenture is registered at the address shown in the Debenture Registry Book;

Publication of notice.

(d) At least thirty days prior to the date set for such redemption notice of intention so to redeem shall be published in the *Ontario Gazette* and in such other manner as, subject

to the approval of the Municipal Board, the by-law provides; and

- (e) Where only a portion of the debentures issued under the by-law is so to be redeemed, such portion shall comprise only the debentures that have the latest maturity dates, and no debenture issued under the by-law shall be called for such redemption in priority to any such debenture that has a later maturity date.

Order in which debentures to be redeemed.

3. Subsection 3 of section 307 of *The Municipal Act* is amended by adding thereto the following clause:

Rev. Stat., c. 266, s. 307, subs. 3, amended.

- (aa) for borrowing money for any of the purposes mentioned in section 404a; or.

4. *The Municipal Act* is amended by adding thereto the following section:

Rev. Stat., c. 266, amended.

315a.—(1) Notwithstanding anything contained in this or any other general or special Act, or in any order of the Municipal Board, or in any municipal by-law or resolution, or in any contract, or other instrument, a municipal rate levied for any of the purposes set out in section 404a shall be levied upon the full value of all the rateable property in the municipality, and no fixed assessment or partial or total exemption from assessment or taxation shall apply thereto, except as provided in section 4 and subsection 3 of section 40 of *The Assessment Act*.

Rateable property for patriotic rates.

Rev. Stat., c. 272.

- (2) In calculating whether the limit fixed by subsection 1 of section 315 has been reached, any rates levied for any of the purposes set out in section 404a shall be excluded from such calculation.

5. Paragraphs 2, 32, 33, 34 and 35 of section 404 of *The Municipal Act* are repealed.

Rev. Stat., c. 266, s. 404, paras. 2, 32, 33, 34 and 35 repealed.

6. *The Municipal Act* is amended by adding thereto the following section:

Rev. Stat., c. 266, amended.

404a. Subject to the approval of the Department and The Organization of Resources Committee or of such sub-committee thereof as may be designated by the Committee and to subsection 3 of section 275, by-laws may be passed,—

- (a) by the councils of counties, cities and separated towns, and of local municipalities in unorganized territory,—

Aid to
patriotic
organiza-
tions.

- (i) for granting aid to any patriotic organization that is duly registered under the *War Charities Act, 1939* (Canada);

Aid to rifle
associations
and militia.

- (ii) for aiding any regularly organized rifle association or any association or corporation having for its object or one of its objects the promotion of military art, science or literature;

Bands of
music.

- (iii) for aiding the establishment or maintenance of military bands of music; and

Remunera-
tion.

- (b) by the councils of all municipalities for adding to the sum paid, when on active service, to any enlisted member of the armed forces of Canada, the British Empire or any part or ally thereof, who at the time of enlistment was an officer or servant of the corporation or a local board, within the meaning of *The Department of Municipal Affairs Act*, provided that, notwithstanding anything contained in this or any other general or special Act, no corporation and no such local board shall remunerate an officer or servant thereof who enlists as a member of such armed forces, except in accordance with this section.

Rev. Stat.,
c. 59.

Rev. Stat.,
c. 266, s. 405,
par. 65,
amended.

7. Paragraph 65 of section 405 of *The Municipal Act* is amended by inserting after the word "a" where it occurs the second time in the second line the word "civilian" and by inserting after the word "any" in the fourth line the word "civilian" so that the first four lines of the said paragraph shall now read as follows:

Establishing
funds for
bands.

65. For providing by means of taxation for the establishment and maintenance of a fund for the support and aid of a civilian band or bands of music and for making annual or other grants from such fund to any civilian band or bands or to the members thereof.

Commence-
ment of Act.

8. This Act shall come into force on the day upon which it receives the Royal Assent.

Short title.

9. This Act may be cited as *The Municipal Amendment Act, 1939* (No. 2).

BILL

The Municipal Amendment Act, 1939
(No. 2)

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. CROSS

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Vacant Land Cultivation Amendment Act, 1939.

MR. CROSS

BILL

The Vacant Land Cultivation Amendment Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 287, s. 1,
amended.

1. Section 1 of *The Vacant Land Cultivation Act* is amended by striking out the words "cities, towns and villages" in the first line and inserting in lieu thereof the words "local municipalities," so that the said section shall now read as follows:

Power to
grant
permits to
cultivate
vacant land.

1. The councils of local municipalities may pass by-laws,—

(a) for granting permits to any person to enter upon, hold and use for the purpose only of cultivating it and raising thereon such crops as may be prescribed by the by-law or permit any vacant land in the municipality for such period not extending beyond the current year and on such terms and conditions as may be thought proper and for regulating and controlling the use of such land by any holder of a permit;

Revoking
permit.

(b) for revoking any permit for failure to comply with the terms and conditions of the by-law or of the regulations or whenever the council determines that the land is immediately required by the owner for building or manufacturing or other revenue producing purposes.

Rev. Stat.,
c. 287,
amended.

2. *The Vacant Land Cultivation Act* is amended by adding thereto the following section:

Powers of
Director of
Unemploy-
ment
Relief.

7. The person designated by the Lieutenant-Governor in Council as Director of Unemployment Relief may exercise in any part of Ontario any of the powers

EXPLANATORY NOTES.

SECTION 1. This amendment extends to the council of every township the power now possessed by councils of cities, towns and villages to grant permits to any person for the cultivation of vacant land in the municipality.

SECTION 2. This new section empowers the Provincial Director of Unemployment Relief (present Deputy Minister of Municipal Affairs) to grant permits under the Act.

conferred by this Act on the council of a local municipality and the provisions of this Act, except section 6, applicable to a council of a local municipality shall apply *mutatis mutandis* to the Director of Unemployment Relief.

Commence-
ment of Act. **3.** This Act shall come into force on the day upon which it receives the Royal Assent.

Short title. **4.** This Act may be cited as *The Vacant Land Cultivation Amendment Act, 1939*.

BILL

The Vacant Land Cultivation
Amendment Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. CROSS

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Vacant Land Cultivation Amendment Act, 1939.

MR. CROSS

BILL

The Vacant Land Cultivation Amendment Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 287, s. 1,
amended.

1. Section 1 of *The Vacant Land Cultivation Act* is amended by striking out the words "cities, towns and villages" in the first line and inserting in lieu thereof the words "local municipalities," so that the said section shall now read as follows:

Power to
grant
permits to
cultivate
vacant land.

1. The councils of local municipalities may pass by-laws,—

(a) for granting permits to any person to enter upon, hold and use for the purpose only of cultivating it and raising thereon such crops as may be prescribed by the by-law or permit any vacant land in the municipality for such period not extending beyond the current year and on such terms and conditions as may be thought proper and for regulating and controlling the use of such land by any holder of a permit;

Revoking
permit.

(b) for revoking any permit for failure to comply with the terms and conditions of the by-law or of the regulations or whenever the council determines that the land is immediately required by the owner for building or manufacturing or other revenue producing purposes.

Rev. Stat.,
c. 287,
amended.

2. *The Vacant Land Cultivation Act* is amended by adding thereto the following section:

Powers of
Director of
Unemploy-
ment
Relief.

7. The person designated by the Lieutenant-Governor in Council as Director of Unemployment Relief may exercise in any part of Ontario any of the powers

conferred by this Act on the council of a local municipality and the provisions of this Act, except section 6, applicable to a council of a local municipality shall apply *mutatis mutandis* to the Director of Unemployment Relief.

3. This Act shall come into force on the day upon which it receives the Royal Assent. Commence-
ment of Act.

4. This Act may be cited as *The Vacant Land Cultivation Amendment Act, 1939*. Short title.

BILL

The Vacant Land Cultivation
Amendment Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 21st, 1939

MR. CROSS

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL
The Power Control Act, 1939.

MR. HOUCK

BILL

The Power Control Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation.

1. In this Act,—

“Com-
mission”;

(a) “Commission” shall mean The Hydro-Electric Power Commission of Ontario.

“Land”;

(b) “Land” shall mean real property of whatsoever nature or kind, and shall include tenements, hereditaments and appurtenances, any estate, term, easement, right or interest in, to, over, under or affecting land, and water rights, water powers and water privileges;

“Owner”;

(c) “Owner” shall include mortgagee, lessee, tenant, occupant, or any person entitled to any estate or interest in land or works, and a guardian, committee, executor, administrator or trustee in whom land or works or any property or interest therein is vested;

“Power”;

(d) “Power” shall include hydraulic, electrical, steam or other power and shall also include energy;

“Regula-
tions”;

(e) “Regulations” shall mean regulations made under this Act;

“Supply”;

(f) “Supply” shall include delivery, dealing in, and sale; and

“Works.”

(g) “Works” shall include all property, plant, machinery, installations, materials, devices, fittings, apparatus, appliances and equipment constructed, acquired or used in the generation, transformation, transmission, distribution, supply or use of power.

Powers of
Commission.

2. The Commission shall have authority to regulate and control the generation, transformation, transmission,

EXPLANATORY NOTES

GENERAL. The Hydro-Electric Power Commission of Ontario is by this Bill given authority to regulate and control the use of power in Ontario, including authority to restrict, prohibit and apportion the supply of power in order to effect the most economical, efficient and equitable use and distribution of power.

SECTION 1 defines words used in the Act. These definitions are similar to, although not in all cases identical with, the definitions in *The Power Commission Act*.

SECTION 2 gives the Commission authority to regulate and control the generation, transformation, transmission, distribution, supply and use of power in Ontario and more specific powers are indicated in clauses (a) to (e).

distribution, supply and use of power in Ontario, and, without limiting the generality of the foregoing, the Commission may,—

- (a) restrict or prohibit the supply or use of any power or the supply or use of power to or by any person and divert or apportion power or give priority or preference to any user of power in order to effect, what is in the opinion of the Commission, the most economical, efficient and equitable use and distribution of power;
- (b) direct any owner to generate or supply power at any specified rate not exceeding the full capacity of his works;
- (c) hear and decide any dispute between any owner and any user of power concerning any matter over which the Commission has jurisdiction under this Act and make such direction as it deems proper in accordance with its decision;
- (d) decide and direct to whom, at what prices and under what conditions power may be supplied; and
- (e) do such acts and give such directions as may be necessary for the carrying out or enforcement of the provisions of this Act and the regulations.

Regulations. **3.** Subject to the approval of the Lieutenant-Governor in Council, the Commission may make regulations,—

- (a) requiring any owner to furnish to the Commission information regarding,—
 - (i) his land and works including the capacity, output, cost and use thereof;
 - (ii) his assets, liabilities, revenues, expenses and operations; and
 - (iii) the supply of power by him to other persons including particulars of quantities, prices, terms, conditions, points of delivery and use;
- (b) requiring any person to furnish to the Commission information regarding the supply of power to him, including particulars of quantities, prices, terms,

SECTION 3 provides for the making of regulations for the purpose of carrying out the provisions of the Act by the Commission, which regulations shall be subject to the approval of the Lieutenant-Governor in Council.

conditions, points of delivery and use, and by whom supplied;

- (c) prescribing the manner of deciding and determining preferences and priorities in the supply and use of power and providing for the apportioning of power among different users or classes of users and the diversion of power from one or more users or classes of users to other users or classes thereof;
- (d) restricting or prohibiting the supply or use of power for any particular purpose;
- (e) providing for the setting of prices at which and for the fixing of terms and conditions under which power may be supplied in Ontario, either generally or for one or more users or classes of users;
- (f) providing for the entry upon and inspection of land and works including the making of inventories and valuations thereof, the examination of books, accounts, records and documents relating thereto and generally the obtaining of information in connection therewith; and
- (g) generally for the carrying out of the provisions of this Act.

Protection
for failure
to supply.

4. When any owner or other person is unable to supply power under any contract or obligation because of compliance with this Act or the regulations or any direction of the Commission made thereunder, such owner or other person shall be relieved from all liability for his failure to supply power on account of such inability.

Acquisition
of land and
works.

5.—(1) Where the Commission is satisfied that any owner is not using his land and works, or either of them, to full capacity or best advantage for the generation or supply of power or is neglecting or refusing to comply with any direction of the Commission or the provisions of this Act or the regulations, the Commission may purchase or acquire and may, without the consent of the owner, enter upon, take and expropriate any of his lands or works which it may deem necessary for the generation, transformation, transmission, distribution or supply of power.

Title
acquired.

(2) Where lands or works are purchased, acquired, entered upon, taken or expropriated under this section the Commission, in its discretion, may acquire absolute title or a limited estate, right or interest therein either on a rental basis or otherwise as it deems desirable in the circumstances

SECTION 4 provides that persons who, because of compliance with this Act or the regulations, or the direction of the Commission, are unable to supply power as required by any contract or obligation, shall be relieved from liability for failure to supply power.

SECTION 5 provides for the taking over by the Commission of lands and works used in connection with the generation and supply of power where the owner of such lands and works does not comply with the directions of the Commission or with the provisions of the Act or the regulations, and provides for the payment of compensation in such cases.

provided that whether or not it acquires absolute title to any such land or works, the Commission may use such land and works in such manner as it deems proper and may divert water therefrom, close, repair, rehabilitate, extend, improve or reconstruct such works and may construct other works in lieu thereof or in addition thereto.

Manner of
expropria-
tion.

Rev. Stat.,
cc. 62; 54.

(3) The provisions of *The Power Commission Act* and *The Public Works Act* as to the purchase, acquisition, entry upon, taking and expropriation of land and the fixing, payment and application of compensation therefor shall apply *mutatis mutandis* to the purchase, acquisition, entry upon, taking and expropriation of land and works under this Act, provided that where any of the provisions of *The Power Commission Act* conflict with any of the provisions of *The Public Works Act*, the former shall prevail.

Penalties.

6.—(1) Every owner or other person who violates any of the provisions of this Act or the regulations or who neglects or refuses to comply with any direction of the Commission shall be liable for a first offence, to a penalty not exceeding \$5,000, for a second offence, to a penalty not exceeding \$10,000 and for a subsequent offence, to a penalty not exceeding \$25,000, and where such owner or other person is a corporation, the president, directors and the manager or other person in charge shall each be personally liable to a similar penalty.

Recovery of
penalties.
Rev. Stat.,
c. 136.

(2) The penalties imposed by this section may be recovered under the provisions of *The Summary Convictions Act* and shall be payable to the Commission.

Other
powers of
Commission.

Rev. Stat.,
c. 62.

7.—(1) In exercising or performing any power or duty conferred or imposed upon it by this Act or the regulations the Commission shall have and may exercise any authority, right, power, privilege or immunity which it possesses under *The Power Commission Act* or any other Act or under any other authority.

Idem.

(2) The powers conferred by this Act shall be deemed to be in addition to and not in derogation of any power conferred upon the Commission by any other Act, but where the provisions of any other Act conflict with the provisions of this Act the latter shall prevail.

No action
to lie.

8. Without the consent of the Attorney-General, no action or other proceeding shall be brought against the Commission or against any member, officer or employee thereof for anything done or omitted or purporting to be done or omitted under this Act or the regulations.

SECTION 6 provides penalties for persons who violate the provisions of the Act or the regulations, or who neglect or refuse to comply with the directions of the Commission. Where any such person is a corporation, the president, directors and the manager or other person in charge are each liable to similar penalties.

SECTION 7 clarifies the operation of other statutes which relate to the Power Commission.

SECTION 8 prohibits the bringing of actions against the Commission or any member, officer or employee thereof in connection with anything done or omitted or purporting to be done or omitted under this Act unless the consent of the Attorney-General is obtained.

Commence-
ment of Act.

9. This Act shall come into force on the day upon which it receives the Royal Assent.

Short title.

10. This Act may be cited as *The Power Control Act, 1939*.

BILL

The Power Control Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

3rd Reading

MR. HOUCK

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

The Power Control Act, 1939.

MR. HOUCK

No. 12

1939

BILL

The Power Control Act, 1939.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Interpre-
tation.

1. In this Act,—

“Com-
mission”;

(a) “Commission” shall mean The Hydro-Electric Power Commission of Ontario.

“Land”;

(b) “Land” shall mean real property of whatsoever nature or kind, and shall include tenements, hereditaments and appurtenances, any estate, term, easement, right or interest in, to, over, under or affecting land, and water rights, water powers and water privileges;

“Owner”;

(c) “Owner” shall include mortgagee, lessee, tenant, occupant, or any person entitled to any estate or interest in land or works, and a guardian, committee, executor, administrator or trustee in whom land or works or any property or interest therein is vested;

“Power”;

(d) “Power” shall include hydraulic, electrical, steam or other power and shall also include energy;

“Regula-
tions”;

(e) “Regulations” shall mean regulations made under this Act;

“Supply”;

(f) “Supply” shall include delivery, dealing in, and sale; and

“Works.”

(g) “Works” shall include all property, plant, machinery, installations, materials, devices, fittings, apparatus, appliances and equipment constructed, acquired or used in the generation, transformation, transmission, distribution, supply or use of power.

Powers of
Commission.

2. The Commission shall have authority to regulate and control the generation, transformation, transmission,

distribution, supply and use of power in Ontario, and, without limiting the generality of the foregoing, the Commission may,—

- (a) restrict or prohibit the supply or use of any power or the supply or use of power to or by any person and divert or apportion power or give priority or preference to any user of power in order to effect, what is in the opinion of the Commission, the most economical, efficient and equitable use and distribution of power;
- (b) direct any owner to generate or supply power at any specified rate not exceeding the full capacity of his works;
- (c) hear and decide any dispute between any owner and any user of power concerning any matter over which the Commission has jurisdiction under this Act and make such direction as it deems proper in accordance with its decision;
- (d) decide and direct to whom, at what prices and under what conditions power may be supplied; and
- (e) do such acts and give such directions as may be necessary for the carrying out or enforcement of the provisions of this Act and the regulations.

3. Subject to the approval of the Lieutenant-Governor in ^{Regulations.} Council, the Commission may make regulations,—

- (a) requiring any owner to furnish to the Commission information regarding,—
 - (i) his land and works including the capacity, output, cost and use thereof;
 - (ii) his assets, liabilities, revenues, expenses and operations; and
 - (iii) the supply of power by him to other persons including particulars of quantities, prices, terms, conditions, points of delivery and use;
- (b) requiring any person to furnish to the Commission information regarding the supply of power to him, including particulars of quantities, prices, terms,

conditions, points of delivery and use, and by whom supplied;

- (c) prescribing the manner of deciding and determining preferences and priorities in the supply and use of power and providing for the apportioning of power among different users or classes of users and the diversion of power from one or more users or classes of users to other users or classes thereof;
- (d) restricting or prohibiting the supply or use of power for any particular purpose;
- (e) providing for the setting of prices at which and for the fixing of terms and conditions under which power may be supplied in Ontario, either generally or for one or more users or classes of users;
- (f) providing for the entry upon and inspection of land and works including the making of inventories and valuations thereof, the examination of books, accounts, records and documents relating thereto and generally the obtaining of information in connection therewith; and
- (g) generally for the carrying out of the provisions of this Act.

Protection
for failure
to supply.

4. When any owner or other person is unable to supply power under any contract or obligation because of compliance with this Act or the regulations or any direction of the Commission made thereunder, such owner or other person shall be relieved from all liability for his failure to supply power on account of such inability.

Acquisition
of land and
works.

5.—(1) Where the Commission is satisfied that any owner is not using his land and works, or either of them, to full capacity or best advantage for the generation or supply of power or is neglecting or refusing to comply with any direction of the Commission or the provisions of this Act or the regulations, the Commission may purchase or acquire and may, without the consent of the owner, enter upon, take and expropriate any of his lands or works which it may deem necessary for the generation, transformation, transmission, distribution or supply of power.

Title
acquired.

(2) Where lands or works are purchased, acquired, entered upon, taken or expropriated under this section the Commission, in its discretion, may acquire absolute title or a limited estate, right or interest therein either on a rental basis or otherwise as it deems desirable in the circumstances

provided that whether or not it acquires absolute title to any such land or works, the Commission may use such land and works in such manner as it deems proper and may divert water therefrom, close, repair, rehabilitate, extend, improve or reconstruct such works and may construct other works in lieu thereof or in addition thereto.

(3) The provisions of *The Power Commission Act* and *The Public Works Act* as to the purchase, acquisition, entry upon, taking and expropriation of land and the fixing, payment and application of compensation therefor shall apply *mutatis mutandis* to the purchase, acquisition, entry upon, taking and expropriation of land and works under this Act, provided that where any of the provisions of *The Power Commission Act* conflict with any of the provisions of *The Public Works Act*, the former shall prevail.

Manner of expropriation.

Rev. Stat., cc. 62; 54.

6.—(1) Every owner or other person who violates any of the provisions of this Act or the regulations or who neglects or refuses to comply with any direction of the Commission shall be liable for a first offence, to a penalty not exceeding \$5,000, for a second offence, to a penalty not exceeding \$10,000 and for a subsequent offence, to a penalty not exceeding \$25,000, and where such owner or other person is a corporation, the president, directors and the manager or other person in charge shall each be personally liable to a similar penalty.

Penalties.

(2) The penalties imposed by this section may be recovered under the provisions of *The Summary Convictions Act* and shall be payable to the Commission.

Recovery of penalties.
Rev. Stat., c. 136.

7.—(1) In exercising or performing any power or duty conferred or imposed upon it by this Act or the regulations the Commission shall have and may exercise any authority, right, power, privilege or immunity which it possesses under *The Power Commission Act* or any other Act or under any other authority.

Other powers of Commission..

Rev. Stat., c. 62.

(2) The powers conferred by this Act shall be deemed to be in addition to and not in derogation of any power conferred upon the Commission by any other Act, but where the provisions of any other Act conflict with the provisions of this Act the latter shall prevail.

Idem.

8. This Act shall come into force on the day upon which it receives the Royal Assent.

Commencement of Act.

9. This Act may be cited as *The Power Control Act, 1939*.

Short title.

BILL

The Power Control Act, 1939.

1st Reading

September 19th, 1939

2nd Reading

September 20th, 1939

3rd Reading

September 22nd, 1939

MR. HOUCK

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

An Act to amend The Voters' Lists Act.

MR. ROEBUCK

No. 13

1939

BILL

An Act to amend The Voters' Lists Act.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 7, s. 5,
subss. 1, 3, 4,
re-enacted.

1. Subsections 1, 3 and 4 of section 5 of *The Voters' Lists Act* are repealed and the following substituted therefor:

List of
voters in
three parts.

(1) The clerk of each municipality shall in each year make a correct list for each polling subdivision of the municipality in three parts (Form 1) of all persons entitled to vote in the municipality at provincial and municipal elections.

First part.

(3) The first of the three parts shall contain the names of all persons entitled to vote at both provincial and municipal elections.

Second part.

(4) The second part shall contain the names of all persons entitled to vote at municipal but not at provincial elections.

Short title.

2. This Act may be cited as *The Voters' Lists Amendment Act, 1939*.

EXPLANATORY NOTES

Subsection 1 of section 5 of *The Voters' Lists Act* is recast so that the clerk of the municipality is required only to prepare a list for each subdivision during the year. The provision requiring him to prepare it "immediately after the final revision and correction of the assessment roll" is dropped.

The requirement that the list shall be of all persons "appearing by the assessment roll or by the supplementary roll prepared by the assessor to be voters" is also eliminated, and the new section refers instead to persons "entitled to vote at provincial and municipal elections."

Subsections 3 and 4 of section 5 are amended in a similar manner by describing the persons whose names shall be entered in the respective Parts as "all persons entitled to vote . . ." instead of "all persons appearing by the assessment roll to be voters . . ."

BILL

An Act to amend The Voters' Lists Act.

1st Reading

September 20th, 1939

2nd Reading

3rd Reading

MR. ROEBUCK

4TH SESSION, 20TH LEGISLATURE, ONTARIO
3 GEORGE VI, 1939

BILL

An Act to amend The Assessment Act.

MR. ROEBUCK

No. 14

1939

BILL

An Act to amend The Assessment Act.

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Rev. Stat.,
c. 272, s. 23,
subs. 1,
cl. *e*,
amended.

1. Clause *e* of subsection 1 of section 23 of *The Assessment Act* as amended by section 2 of *The Assessment Amendment Act, 1939*, is further amended by adding at the end thereof the words "or unless the occupant is otherwise entitled under section 56 of *The Municipal Act* to be entered on the voters' list prepared under Part I or Part II of *The Voters' Lists Act*," so that the said clause shall now read as follows:

Each lot
to be
assessed.

(*e*) Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of any building thereon) in the separate occupation of any person, shall be separately assessed; provided that in cities no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals, or unless the occupant is otherwise entitled under section 56 of *The Municipal Act* to be entered on the voters' list prepared under Part I or Part II of *The Voters' Lists Act*.

Proviso.

Rev. Stat.,
cc. 266; 7.

Short title.

2. This Act may be cited as *The Assessment Amendment Act, 1939*, (No. 2).

EXPLANATORY NOTE

The clause of *The Assessment Act* directing how properties shall be assessed is amended by providing that every property occupied by a person entitled to be entered on Part I or Part II of *The Voters' Lists Act* shall be separately assessed.

BILL

An Act to amend The Assessment Act.

1st Reading

September 20th, 1939

2nd Reading

3rd Reading

MR. ROEBUCK

